

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/10/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate) for units in Europe	3.8	75.00	285.00
10/10/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Reviewed and analyzed data for preparation of third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate) for units in Europe	1.8	75.00	135.00
10/11/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate) for units in Asia	3.2	75.00	240.00
10/11/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Reviewed and analyzed data for preparation of third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate) for units in Asia	1.2	75.00	90.00
10/12/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Reviewed and analyzed data for preparation of third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate) for units in North America	1.3	75.00	97.50
10/12/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate) for units in North America	2.9	75.00	217.50
10/13/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate) for units in South America	3.6	75.00	270.00
10/13/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Reviewed and analyzed data for preparation of third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate) for units in South America	2.2	75.00	165.00
10/17/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Downloaded from Hyperion the Net Income data for all Delphi units and completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate)	1.7	75.00	127.50
10/17/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Downloaded from Hyperion the Total Assets data for all Delphi units and completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate)	2.3	75.00	172.50
10/18/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Downloaded from Hyperion the Net Sales data for all Delphi units and completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate)	2.4	75.00	180.00
10/18/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Downloaded from Hyperion the Expenses data for all Delphi units and completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate)	2.6	75.00	195.00
10/19/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared QFR (Quarter Financial Report) for third Quarter	3.5	75.00	262.50
10/19/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Downloaded from Hyperion data for debt and other intercompany balances between U.S and South American Delphi units and completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate)	1.6	75.00	120.00
10/19/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Downloaded from Hyperion data for debt and other intercompany balances between U.S and Asia Delphi units and completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate)	1.9	75.00	142.50
10/20/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared QFR (Quarter Financial Report) for third Quarter	3.3	75.00	247.50
10/20/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Reviewed third quarter BE-577 (Direct Transactions of US Reporter with Foreign Affiliate) for submission to Census Bureau for North/South American units	0.8	75.00	60.00
10/20/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Downloaded from Hyperion data for debt and other intercompany balances between U.S and European Delphi units and completed third Quarter BE-577 Government Report (Direct Transactions of US Reporter with Foreign Affiliate)	3.4	75.00	255.00
10/21/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared third quarter QFR (Quarter Financial Report) balance sheet portion	3.9	75.00	292.50
10/21/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared third quarter QFR (Quarter Financial Report) income statement portion	3.5	75.00	262.50
10/24/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Reviewed third quarter QFR (Quarterly Financial Report) for submission to Census Bureau	1.1	75.00	82.50
10/25/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Reviewed third quarter BE-577 (Direct Transactions of US Reporter with Foreign Affiliate) for submission to Census Bureau	2.6	75.00	195.00

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10/26/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Reviewed third quarter BE-577 (Direct Transactions of US Reporter with Foreign Affiliate) for submission to Census Bureau	1.3	75.00	97.50
10/27/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Finalized review of third quarter BE-577 (Direct Transactions of US Reporter with Foreign Affiliate) and submitted to Census Bureau	0.5	75.00	37.50
10/27/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared additional reports for annual BE-11 Benchmark Survey of US Direct Investments Abroad for units in Asia	2.4	75.00	180.00
10/27/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared additional reports for annual BE-11 Benchmark Survey of US Direct Investments Abroad for units in South America	1.8	75.00	135.00
10/28/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared additional reports for annual BE-11 Benchmark Survey of US Direct Investments Abroad for units in Europe	3.8	75.00	285.00
10/28/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared additional reports for annual BE-11 Benchmark Survey of US Direct Investments Abroad units in North America	2.7	75.00	202.50
10/31/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Reviewed and updated data in HRS (Holder Reporting System program) for State Unclaimed Property Returns	3.3	75.00	247.50
11/01/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Followed- up on questions from the Census Bureau with J. Deluca and revised entries on the QFR (Quarterly Financial Report) for the third quarter	3.2	75.00	240.00
11/02/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Followed-up with Census Bureau re: questions pertaining to BE-11 Benchmark Survey of US Direct Investments Abroad and revised entries to report	2.8	75.00	210.00
11/03/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Revised entries on BE-11 Benchmark Survey of US Direct Investments Abroad	3.3	75.00	247.50
11/04/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Revised additional entries on BE-11 Benchmark Survey of US Direct Investments Abroad	3.8	75.00	285.00
11/07/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Revised BE-11 Benchmark Survey of US Direct Investments Abroad	3.6	75.00	270.00
11/08/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Made changes to BE-11 Benchmark Survey of US Direct Investments Abroad per Census Bureau's request	3.6	75.00	270.00
11/08/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Discussed with Census Bureau regarding necessary changes needed to be made on BE-11 Benchmark Survey of US Direct Investments Abroad	0.7	75.00	52.50
11/09/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Revised BE-11 Benchmark Survey of US Direct Investments Abroad	2.5	75.00	187.50
11/10/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Revised BE-11 Benchmark Survey of US Direct Investments Abroad	3.6	75.00	270.00
11/11/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Revised BE-11 Benchmark Survey of US Direct Investments Abroad	2.8	75.00	210.00
11/29/05	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Updated third quarter Quarterly Financial Report and discussed with J. Deluca	2.3	75.00	172.50
01/19/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Discussed with J. Deluca government reporting	0.4	75.00	30.00
01/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Discussed with Census Bureau re: deadline extensions for Quarterly Financial Report and Bureau of Economic 577 (BE-577) report	0.8	75.00	60.00
01/30/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Discussed governmental reporting transition with J. Deluca	0.7	75.00	52.50
01/30/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared filing of the fourth quarter BE-577 (Bureau of Economic Census Report 577) report	0.7	75.00	52.50
01/31/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared email to J. Deluca re: governmental reporting progress	0.9	75.00	67.50
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed inventory budget to actual adjustment with I.Smith, general ledger department, and S. Sylvasi, Cost.	0.3	240.00	72.00
02/01/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Provided status update on international work papers/control audit tool upload templates to C. Snyder	0.5	390.00	195.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed questions concerning inventory cutoff testing and other issues with M. Blank	0.7	200.00	140.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed status of open items and progress of the audit with M. Brenman	1.2	200.00	240.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared review notes on the accounts receivable and aging and reserves analysis	0.7	390.00	273.00
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and reviewed the process and controls for establishing environmental reserves	0.6	390.00	234.00
02/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and sent detailed email to client requesting pre-petition account reconciliations and detail explanations for discrepancy in deferred taxes at Delphi Product and Service Solutions	0.6	270.00	162.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with client re: remaining cash balances in order to tie to ledger and status of their reconciliations	0.6	270.00	162.00

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02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on documenting the results of the analysis of Exemplar inventory float	0.5	240.00	120.00
02/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client to calculate inventory pricing on raw materials contracts	1.1	240.00	264.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of special tools work program	0.3	390.00	117.00
02/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance on trial balance mapping questions for Delphi France with S. Wolfe	1.1	270.00	297.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with client re: updated consolidated journal voucher for intercompany elimination of profit in inventory	0.2	270.00	54.00
02/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed reconciliation differences in schedule of consolidating journal vouchers for December 2005 prepared by D&T Data Quality and Integrity	1.7	270.00	459.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list for 2/1/06	1.6	270.00	432.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with National Benefit Center employees led by L. Murphy re: selections for demographic testing procedures for Delphi corporation for year end 2005.	1.5	270.00	405.00
02/01/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and commented on accounting memos for Energy and Chassis division	2.6	650.00	1,690.00
02/01/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed hard copy special tools schedules and referenced allied account numbers to workpaper	2.6	200.00	520.00
02/01/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed physical inventory testing at Kokomo	3.1	390.00	1,209.00
02/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed purchase orders for Energy and Chassis Division accounts receivable selections	1.9	240.00	456.00
02/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created additional request list for independent expenditure business cycle control testing	0.9	280.00	252.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated equity testing workpaper as of year end.	0.3	240.00	72.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed open items for SAP application European operations testing with S. Potter and A Lucassen	0.3	480.00	144.00
02/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed appropriateness of testing procedures for inventory costing process	0.4	280.00	112.00
02/01/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed review scope for 144 analysis on conference call with A. Jain, M. Crowley, S. Szalony, B. Plumb.	0.5	375.00	187.50
02/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed other headquarter audit requests compared to operations requests at headquarters for duplication of requests	0.2	270.00	54.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed process description updates for the 2005 year from benefit liability third party providers.	0.8	270.00	216.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Obtained status update on international work papers/upload templates from S. Potter	0.5	480.00	240.00
02/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Computed accounts receivable totals to tie to actual accounts receivable totals for Energy & Chassis	1.4	200.00	280.00
02/01/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/1/2006	3.7	290.00	1,073.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of fixed assets work program	0.4	390.00	156.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with L. Murphy re: update to our demographic testing procedures.	0.2	270.00	54.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering detail for consigned inventory for HSS	0.3	490.00	147.00

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02/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for credits in 2005 asset acquisitions listing for Energy & Chassis	0.3	270.00	81.00
02/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Used ACL to make selections of wire transfers with A. Bacarella	0.7	240.00	168.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with client re: process of receiving process in bank account for trades	0.4	270.00	108.00
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles to determine impact on the 2005 audit	0.4	390.00	156.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 selection detail for fourth quarter Delphi general ledger units and sent to divisional teams	1.1	490.00	539.00
02/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded detail of credit balances in accounts receivable for Delphi divisions at the Accounts Receivable Center from Delphi accounting system	1.1	270.00	297.00
02/01/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed final upload of India general computer control testing control audit tool templates based on follow-up questions responded to by Deloitte-India team.	0.3	390.00	117.00
02/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed property tie out to general ledger and construction work in progress with Energy & Chassis Fixed Asset Manager	2.8	270.00	756.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Deloitte staffing for upcoming weeks for Delphi engagement	0.2	490.00	98.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed content to populate the computer audit tool for business process testing	0.2	480.00	96.00
02/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts receivable for Energy & Chassis	1.5	200.00	300.00
02/01/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with B. Murray in conjunction with Delphi Technologies Division testing of new and existing contracts.	1.0	390.00	390.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed staffing requirement to finish financial statement audit for Packard	1.3	240.00	312.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed SAP application open items with J. Pulis	0.3	480.00	144.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed status of open items and progress of the audit with M Brenman, D. Harding, J. Harrison, M. Blank and K. Tanno	0.3	390.00	117.00
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and read first omnibus orders to determine applicability to the audit	1.3	390.00	507.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared final rollforward analysis based on trial balance account detail for the benefit liability accounts as of year end.	1.8	270.00	486.00
02/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented benefit life insurance selections to tie to the file from the actuary	2.8	200.00	560.00
02/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated audit engagement open items list for divisional and headquarters open items list	0.6	440.00	264.00
02/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for subsequent receipts testing at Dayton Receivables center for Energy and Chassis division	1.8	240.00	432.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the SAP application meeting	0.2	480.00	96.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Saginaw	2.1	480.00	1,008.00
02/01/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open review notes for workpaper 4115 second quarter	2.7	200.00	540.00
02/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented SAP application controls discussed during meeting	3.6	280.00	1,008.00
02/01/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open notes for workpaper 4116 third quarter journal entries testing	0.4	200.00	80.00
02/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented selections for price testing based on contract support received from client	3.8	240.00	912.00
02/01/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and e-mailed 1/31/2006 open items list to seniors and managers	0.9	290.00	261.00

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02/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for subsequent receipts testing at Dayton Receivables center for Packard division	1.6	240.00	384.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Finished Sarbanes-Oxley Financial Reporting Cycle	1.1	200.00	220.00
02/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/1/2006 for the Delphi Sarbanes-Oxley procedures	0.5	525.00	262.50
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in the SAP application meeting with R. Hale, D. Nguyen, J. Stiles, and T Bomberski	2.0	480.00	960.00
02/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Classified and organized Delphi manual files	1.1	240.00	264.00
02/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/1/06	0.8	270.00	216.00
02/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared combined roll forward of property for Energy & Chassis and Automotive Holdings Group 2	1.4	270.00	378.00
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and read first day orders to determine applicability to the audit	1.7	390.00	663.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Spoke with M. Harris in regards to open items for Delphi computer room audit	0.3	480.00	144.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate business process frameworks	1.1	480.00	528.00
02/01/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed testing documentation and audit plan for invoice recording testing for revenue for Steering	2.9	390.00	1,131.00
02/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented manual workpapers for selections in rollforward testing	3.1	280.00	868.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed journal entry testing and requests to be sent out for the fourth quarter selections with J. Harrison, Assistant	0.9	240.00	216.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed General Motors consolidated application testing	0.3	480.00	144.00
02/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with N. Bahan re: open items and pending questions on interim international reports	1.5	440.00	660.00
02/01/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed core team testing documentation for customer credit limits and updated information request for revenue for Steering	3.5	390.00	1,365.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared documentation related to hourly performance bonus related accounts.	0.6	270.00	162.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review on the rollforward of special tools and spending and rebuilds	1.6	390.00	624.00
02/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Preliminary documentation of Delphi Product and Service Solutions inventory testing	2.2	240.00	528.00
02/01/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to inquiries from management re: outstanding open items contained on the project list and their status	1.0	440.00	440.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated accounting memo log for new accounting memos prepared by Delphi	0.8	490.00	392.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Cost of Sales workpaper	2.4	280.00	672.00
02/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Agreed sales by product line report to the sales used for various customer promotions noting differences and potential adjustments	1.5	270.00	405.00
02/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated backup documentation to include the appropriate files from the control audit tool	2.1	280.00	588.00
02/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed support pulled for sickness and accident and extended disability selections with National Benefit Center personnel	0.7	200.00	140.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Discussed Delphi corporate business process control testing with C. Snyder	0.4	480.00	192.00
02/01/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared filing of the fourth quarter BE-577 (Bureau of Economic Census Report 577) report	2.4	75.00	180.00
02/01/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with L. Jones regarding journal entry testing and reserve requirements for allowance for doubtful accounts	0.9	200.00	180.00

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02/01/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched databases to locate comparable bankrupt companies re: review of SFAS 144 valuation analysis conducted by Delphi	2.2	375.00	825.00
02/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Debt confirmations and reconciled them to the control log	0.9	200.00	180.00
02/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final workpapers for payroll liabilities service center	1.4	240.00	336.00
02/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpapers for subsequent receipts testing at Dayton Receivables center for Thermal and Interior division	1.3	240.00	312.00
02/01/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation provided by B. Murray for Delphi Technologies Division testing.	3.0	390.00	1,170.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compiled analysis between the headquarter ledger and consolidated journal vouchers re: pension charge to equity recorded at year end.	2.1	270.00	567.00
02/01/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented and reviewed open review notes for other income and expense testing	3.2	200.00	640.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed questions re: revenue business process testing at the Saginaw division	1.6	480.00	768.00
02/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting J. Badie re: Delphi Products and Service Solutions open audit areas	1.0	240.00	240.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed intercompany transfers of inventory with M. Starr, Cost Supervisor.	0.3	240.00	72.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented final testing procedures for benefit liability accounts for year end.	0.7	270.00	189.00
02/01/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared final notes re: intangible asset account decrease	0.9	200.00	180.00
02/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting A. Bacarella re: XM Satellite subsidy confirmation	0.3	240.00	72.00
02/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Composed list of open items for J. Willis pertaining to upcoming meeting	0.9	240.00	216.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review of year end testing for prepaid expenses	1.1	390.00	429.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with F. Nance, N. Hotchkin, M. Brenman the status of the audit and detailed list of outstanding items required to complete the audit of Delphi Corporation	0.5	390.00	195.00
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed testing wire payments for pre and post petition liabilities	0.4	390.00	156.00
02/01/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Performed job failure testing for SAP application	1.2	290.00	348.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed Delphi Corporate business process control testing with V. Ziemke	0.4	480.00	192.00
02/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Derivative confirmations and reconciled them to the control log	0.8	200.00	160.00
02/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for General Motors applications that support Delphi	0.5	525.00	262.50
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and responded to questions from international teams on audit procedures	0.8	390.00	312.00
02/01/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Read review notes on accounts receivable workpapers and prepared accounts receivable questions for the client	1.9	200.00	380.00
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit procedures for wire payments made subsequent to bankruptcy filing	2.2	390.00	858.00
02/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented sickness and accident and extended disability selections	2.2	200.00	440.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed with J. Yuhasz about missing supporting documents for tag selections for Warren and obtained them	0.6	200.00	120.00

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02/01/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Contacted IT re: issues of the FTS site about uploading the journal entry data for fourth quarter	2.0	280.00	560.00
02/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the amount of credits outstanding in North American accounts receivable balances for sample selections	2.0	440.00	880.00
02/01/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes and finalized workpaper 4115 1st quarter journal entry testing.	3.1	200.00	620.00
02/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed summary tab for rollforward testing and performed quality assurance review of workpaper	1.1	280.00	308.00
02/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Tested Financial Reporting control for alternative accounting treatment	0.9	280.00	252.00
02/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed interim accounts receivable for Energy & Chassis	3.7	270.00	999.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement economics and time charged activity	0.3	490.00	147.00
02/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed purchase orders for Thermal and Interior Division accounts receivable selections	1.4	240.00	336.00
02/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Responded to questions from T. Bomberski about Delphi's general computer control def controls audit	1.0	525.00	525.00
02/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property with K. McCoy	0.5	270.00	135.00
02/01/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed SAP application job failure test	0.2	390.00	78.00
02/01/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked on the reconciliation of the Company Journal Vouchers journal entry to the trial balance, checked the mapping of the general ledger number with the schedule lines	3.5	280.00	980.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Tomas to discuss content of XM confirmation	0.3	270.00	81.00
02/01/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed journal entry testing with M. Brenman	1.0	200.00	200.00
02/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared consolidated journal vouchers received from client with open item listing	2.7	200.00	540.00
02/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed sickness and accident and extended disability support for selections to tie to the file from the actuary	2.9	200.00	580.00
02/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated evidence provided for purchase order requests relating to Delphi accounts receivable testing	2.4	270.00	648.00
02/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Verified that the annual physical inventory selections for the Needmore plant were properly included/excluded in the inventory count based on shipping/receiving documentation	2.1	240.00	504.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accrued expense activity	1.3	490.00	637.00
02/01/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed development of independent expectation for amortization of special tools testing with M. Brenman.	0.8	200.00	160.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: status of consolidated journal vouchers	0.4	270.00	108.00
02/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Accounts Receivable Manager to discuss questions on accounts receivable reconciliations for Energy & Chassis.	1.2	270.00	324.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review of testing on amortization expense and accumulated amortization for the year on special tools	1.4	390.00	546.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	0.5	480.00	240.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with D. Moyer and M. Crowley re: wire room testing requests and client deliverables	0.6	270.00	162.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process fieldwork	0.5	480.00	240.00
02/01/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAP fourth quarter JEDAR deliverable	1.5	450.00	675.00

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02/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Saginaw plant non-productive excess and obsolete inventory for commodity managed inventory selections	1.5	240.00	360.00
02/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed of Delphi Product and Service Solutions sundry accounts receivable	1.7	240.00	408.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Obtained status update on Delphi computer room audit from J. Green	0.5	480.00	240.00
02/01/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and researched Delphi's asset impairment analysis	3.2	650.00	2,080.00
02/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Contacted J. LeMasters and J. Kidder in regards to corporate headquarters computer room change documentation	1.4	280.00	392.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed status of open items and progress of the audit with K. Ferrer, D. Harding, J. Harrison, M. Blank and K. Tanno	0.3	240.00	72.00
02/01/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and participated in a conversation with D. Steis re: SAP application	0.3	290.00	87.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with L. Tropea and J. Green regarding the SAP application meeting	0.3	480.00	144.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion with A. Bacarella re: Headquarters accounting for wires	0.7	490.00	343.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for Steering and headquarter responsibilities.	0.5	270.00	135.00
02/01/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Populated sample selection listing of journal entries testing for first quarter of 2005	2.8	290.00	812.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions of J. Harrison re: inventory cutoff testing and issues.	0.7	240.00	168.00
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and reviewed legal procedures for the 2005 audit	0.8	390.00	312.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw interim and final workpapers to put together detail for manager review.	0.5	270.00	135.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of year end accounts payable testing	1.4	390.00	546.00
02/01/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on accounts receivable workpaper	1.1	200.00	220.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: requests for environmental reserve testing	0.7	270.00	189.00
02/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and agreed sales analysis reports to the general ledger at Delphi Product and Service Solutions	1.3	270.00	351.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the Open Item list for Cost of Sales and Income Expense Testing	0.8	280.00	224.00
02/01/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared comments on client prepared goodwill and asset impairment memos	3.3	650.00	2,145.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed inventory variance testing with M. Blank, Senior Assistant	0.5	240.00	120.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed tie out between general ledger and client prepared report utilized for high level analytic review of income statement with K. Ferrer, Manager	0.4	240.00	96.00
02/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed testing instructions for property, plant & equipment for Energy & Chassis	2.2	200.00	440.00
02/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Debriefed with C. Snyder and J. Green regarding the SAP application meeting	0.3	525.00	157.50
02/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in the SAP application meeting with R. Hale, D. Nguyen, J. Stiles, and T Bomberski	2.0	525.00	1,050.00
02/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created pivot table to analyze credits in accounts receivable data obtained from Delphi accounting system	2.3	270.00	621.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with client to walk through fourth quarter restructuring charges	0.6	270.00	162.00

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02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with L. Burrows, Senior Material Analyst regarding Cost of Sales entries	0.9	280.00	252.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed analysis of Exemplar plant inventory float	1.4	240.00	336.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with the Sales Revenue workpaper for open items	1.4	280.00	392.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on reviewing, tying out and documenting the process for removal in-process burden costs from inventory	2.1	240.00	504.00
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and read third omnibus orders to determine applicability to the audit	1.1	390.00	429.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed journal entry for copper standard versus actual adjustment with D. Petrick, Copper Analyst additionally present W. Kwok, ERS	1.0	240.00	240.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed Sedgwick worker's compensation claim reserve process with C. Beaty.	0.4	270.00	108.00
02/01/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Collect and send current year audit files to J. Clark	0.9	340.00	306.00
02/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Created template for compiling all ineffective controls globally	1.9	280.00	532.00
02/01/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated November time detail additions for Delphi audit team	3.3	375.00	1,237.50
02/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated remaining evidence provided for Delphi accounts receivable open invoice testing and communicated remaining open items to client	2.3	270.00	621.00
02/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted request for required audit evidence for Cadiz, Spain asset impairment test	1.0	440.00	440.00
02/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Tested Financial Reporting control for suspense accounts	3.2	280.00	896.00
02/01/06	DEHART, LAURA A	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Provided guidance on Dacor procedures	1.0	525.00	525.00
02/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for fixed asset business cycle testing objective - Group 2	3.6	280.00	1,008.00
02/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property audit procedures with C. Alsager	0.5	200.00	100.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. Fleming and D. Moyer re: wire transfer testing and procedures to include comparison to original motion filing	1.2	270.00	324.00
02/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Hewlett Packard Toronto tape backup controls	1.7	280.00	476.00
02/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Confirmed in SAP system that materials shipped from supplier was received for Automotive Holdings Group	1.9	200.00	380.00
02/01/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed status of open items and progress of the audit with M. Brenman	0.3	200.00	60.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed spreadsheet sent by client for reorganization fees and tied to the ledger	0.4	270.00	108.00
02/01/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up accounts being tested in Cleveland on accounts receivable lead sheets	1.6	200.00	320.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciling wire transfer detail for fourth quarter to reconciliation in order to make selections for testing	3.1	270.00	837.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi detail of unapplied credits to accounts receivable	0.5	490.00	245.00
02/01/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Delphi contact M. Adams to obtain outstanding Revenue walkthrough requests	0.4	280.00	112.00
02/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Held phone meeting with client J. Steele in regards to the deferred tax issues at Delphi Product and Service Solutions	0.4	270.00	108.00
02/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for fixed asset business cycle testing objective - Group 1	3.7	280.00	1,036.00

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02/01/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Continued documenting evidence gathered for the exceptions noted on the segregation of duties testing	3.8	275.00	1,045.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed employee cost business process testing for Saginaw	0.4	480.00	192.00
02/01/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed SAP application open items	0.3	290.00	87.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the book to physical adjustment workpaper and followed up on all the open items.	1.6	240.00	384.00
02/01/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with L. Jones and reviewed open review notes for second quarter journal entry testing	1.2	200.00	240.00
02/01/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Met with J. Deluca to discuss governmental reporting	1.1	75.00	82.50
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and reviewed the process and controls for establishing legal reserves	0.4	390.00	156.00
02/01/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with managers to discuss audit status	1.2	650.00	780.00
02/01/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in a discussion with FAS fair value specialists and M. Crowley and S. Szalony re: impairment methodologies	1.3	650.00	845.00
02/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Meeting with J. Tomas in regards to open items at Delphi Product and Service Solutions	1.0	270.00	270.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with G. Naylor, Supervisor of Accounts Receivable regarding Cost of Sales entries	0.7	280.00	196.00
02/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the trial balance tickmark entries for variance and amount for 2005 for Energy & Chassis	2.4	200.00	480.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed development of independent expectation for amortization of special tools testing with K. Tanno, Assistant	0.8	240.00	192.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solutions methodology re: accrued receivable for XM customer	1.6	490.00	784.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on testing of consignment inventory	1.6	240.00	384.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed benefit liability leadsheet to detail the additional request necessary for non pension accounts.	0.9	270.00	243.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional document for Income Expense Testing	1.0	280.00	280.00
02/01/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the evidence gathered for the exceptions noted on the segregation of duties testing	2.1	275.00	577.50
02/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections of in transit inventory that is greater than 90 days old	1.2	240.00	288.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed Finished Goods Detail for Clinton and entered data into leadsheet	1.5	200.00	300.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion with Delphi technical accounting group re: accounting memos	0.8	490.00	392.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided overview of Delphi environment to M. Kargela	0.5	480.00	240.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with S. Zmuda to reconcile ACL difference for wire transfer testing	0.7	270.00	189.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated Open Items List	0.4	200.00	80.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with client to discuss Delphi's outstanding dividends	0.6	270.00	162.00
02/01/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared daily back-ups of the 2004 and 2005 audit files	0.8	100.00	80.00

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02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing for all of the outstanding requests to the client	1.3	240.00	312.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Spoke with J. Volek in regards to Delphi Corporate business process testing and obtaining testing work programs	0.4	480.00	192.00
02/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Tracked down segregation of duties workpapers to help close segregations of duties controls audit	1.5	525.00	787.50
02/01/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email and distributed to international team re: outstanding responses for Audit and Non-Audit Services in preparation for audit committee meeting	0.7	100.00	70.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed Clinton cost per unit detail and entered data into leadsheet	2.9	200.00	580.00
02/01/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for fixed asset business cycle testing objective - Group 3	3.6	280.00	1,008.00
02/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with L. Tropea and C. Snyder regarding the SAP application meeting	0.3	280.00	84.00
02/01/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Computed accounts receivable totals to tie to actual accounts receivable totals for Automotive Holdings Group	1.4	200.00	280.00
02/01/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Investigated cause of restatement entries	1.5	200.00	300.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Generated open item list for additional document needed from D. Vogel	1.0	280.00	280.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed with J. Yuhasz and M. Starr about Finished Goods Detail for Clinton and obtained them	0.5	200.00	100.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented sales fluctuation in association with sales and revenue testing	0.7	240.00	168.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed analytic testing of the copper balance increase between 9/30/05 and 12/31/05.	1.0	240.00	240.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Drafted indirect material confirmation for Delphi Steering related to year end non-productive inventory accrual.	0.2	270.00	54.00
02/01/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the responses received from the internal control manager for the user access listings for tier II testing for Saginaw	2.6	275.00	715.00
02/01/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi open items tracking list	2.1	270.00	567.00
02/01/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared combined analysis with Delphi headquarter numbers from leadsheet and consolidated journal vouchers.	1.1	270.00	297.00
02/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in the SAP application meeting with R. Hale, D. Nguyen, J. Stiles, and T Bomberski	2.0	280.00	560.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional documents and follow up questions regarding Sales Revenue testing	0.8	280.00	224.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the SAP application locked transaction testing	1.0	480.00	480.00
02/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Cash confirmations and reconciled them to the control log	2.6	200.00	520.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed journal entry for copper standard versus actual adjustment with D. Petrick, Copper Analyst additionally present M. Brenmanor	1.0	280.00	280.00
02/01/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed core team testing of invoice recording process to determine re-performance procedures for revenue for Steering	3.7	390.00	1,443.00
02/01/06	PETERSON, JOHN D G	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted multiple emails to D. Moyer with next steps; left voicemail for D.Moyer re: next steps	0.6	500.00	300.00
02/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended conference call with B. Plumb, M. Crowley, A. Jain. R. Springer re: fair value methodologies and client approach	1.5	440.00	660.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review of interim testing for special tools	1.7	390.00	663.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed 2004 material weaknesses for Delphi audit	0.3	480.00	144.00

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02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions regarding journal entry testing to D. Harding	1.0	240.00	240.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with M. Starr, Cost Supervisor, to discuss Exemplar inventory float	0.6	240.00	144.00
02/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for the SAP application meeting	0.2	525.00	105.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with S. Reinhart to discuss the extent of detail needed for the global analytic review for current year	2.0	240.00	480.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed tie out between general ledger and client prepared report utilized for high level analytic review of income statement with M. Brenman	0.4	390.00	156.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed documents received from meeting with G. Naylor, Supervisor Accounts Receivables and L. Burrows, Senior Material Analyst	1.2	280.00	336.00
02/01/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed expenses for October and November datasets	1.8	500.00	900.00
02/01/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed 2005 special tools spending and footed totals	1.7	200.00	340.00
02/01/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Revised 2005 tax audit schedule-of-schedules	0.5	525.00	262.50
02/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed purchase orders for Packard Division accounts receivable selections	1.7	240.00	408.00
02/01/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed audit process for testing wire room transfers	1.7	650.00	1,105.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed remediation evidence for SAP application control deficiencies re: sensitive transaction access	2.1	480.00	1,008.00
02/01/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Coordinated the request of all allied accounts and balances as of year end with the client	0.8	240.00	192.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed inventory variance testing with M. Brenman, Audit Senior	0.8	240.00	192.00
02/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. DeLuca (client) to discuss management approach for escheatable funds for North American entities	1.4	440.00	616.00
02/01/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for IT2, a treasury management application, section Information security	3.5	525.00	1,837.50
02/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Securitization confirmations and reconciled them to the control log	0.7	200.00	140.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed tag selection detail for Warren and updated the leadsheet	3.2	200.00	640.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi detail of wire activity and journal entries recorded for prepaid account	3.6	490.00	1,764.00
02/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed fixed Assets testing and documented in workpapers	2.4	240.00	576.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to international emails re: the audit file upload templates	0.8	480.00	384.00
02/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Accounts Receivable Manager to discuss questions on account Allied accounts payable, reconciliation for Energy & Chassis.	0.4	270.00	108.00
02/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client to discuss in transit inventory that is greater than 90 days old	2.3	240.00	552.00
02/01/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made new request list for price testing support that was not correct	1.2	240.00	288.00
02/01/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed audit request list for tax to be sent to the client	0.3	490.00	147.00
02/01/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with comment/additional supporting document from S. Bratberg, Supervisor, Sales Administration regarding Contract Management Testing	1.3	280.00	364.00
02/01/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the general computer control status tracking spreadsheet	0.4	480.00	192.00
02/01/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared questions and entered notes concerning cutoff testing	0.7	200.00	140.00

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02/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented the trial balances related to the transferred business at Delphi Product and Service Solutions	1.6	270.00	432.00
02/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed other liability account detail for pre-petition and post-petition breakout at Delphi Product and Service Solutions	1.5	270.00	405.00
02/01/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Update of XM Satellite radio confirmation	1.5	240.00	360.00
02/01/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review on the interim testing for fixed assets	1.4	390.00	546.00
02/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed benefit life insurance support for selections to tie to the file from the actuary	2.8	200.00	560.00
02/01/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed status of open items and progress of the audit with K. Ferrer, M. Brenman, J. Harrison, M. Blank and K. Tanno	0.3	200.00	60.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate and headquarter business process testing approach	0.4	480.00	192.00
02/01/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the client prepared vehicle electronics warranty reserve methodology for Delphi Product and Service Solutions	0.7	270.00	189.00
02/01/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Imported data and used ACL to make wire transfer selections for payments made subsequent to bankruptcy filing	1.3	270.00	351.00
02/01/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed support pulled for benefit life insurance selections with National Benefit Center personnel	0.8	200.00	160.00
02/01/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and read second omnibus orders to determine applicability to the audit	0.9	390.00	351.00
02/01/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for the SAP application meeting	0.2	280.00	56.00
02/01/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on testing of inventory obsolescence reserves	0.9	240.00	216.00
02/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Marketable Securities confirmations and reconciled them to the control log	2.1	200.00	420.00
02/01/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items list and status as of 2/1/06	1.1	390.00	429.00
02/01/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed questions on account reconciliations for balance sheet derivatives with Finance Manager - Ventures.	1.2	270.00	324.00
02/01/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Populated sample selection listing of journal entries testing for second quarter of 2005	3.1	290.00	899.00
02/01/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Calculated the trial balance and Company Journal Vouchers journal entry amount for each subtotal schedule line	3.0	280.00	840.00
02/01/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Journal Vouchers for Statements on Auditing Standards number 99	2.6	200.00	520.00
02/01/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Resolved questions from our participating offices re: fraud auditing standards	1.6	440.00	704.00
02/01/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with N. Hotchins, Finance Director, F. Nance, Director of Internal Audit, and K. Ferrer, Manager to discuss outstanding items in Accounts Receivable and property	0.5	240.00	120.00
02/01/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed restatement entry testing prepared by staff	0.5	240.00	120.00
02/01/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed first segment of datasets from W.Butt for October and November monthlies, reformatted and revised divisional and rate information	2.4	500.00	1,200.00
02/01/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and participated in discussion with S. Potter re: SAP application	0.2	290.00	58.00
02/01/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed timing of the divisional business process audits	0.4	480.00	192.00
02/01/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email to R. Salac re: list of updated names to include on C. Rainey's distribution for Deloitte Time and Expense access for Delphi engagement team members	0.6	100.00	60.00
02/01/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared interim workpapers for payroll liabilities service center	0.7	240.00	168.00

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02/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed other income to general ledger release for Delphi derivatives	2.3	240.00	552.00
02/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Began review of general computer controls workpapers for General Motors applications that support Delphi, section Information	3.0	525.00	1,575.00
02/02/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated update call regarding the audit committee meeting with B. Plumb, M. Crowley, R. Steiner, D. Olmore, S. Coulter, S. Simpson.	1.0	650.00	650.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Clarified understanding of the allied imbalance reconciliation process and the intercompany accounts with C. High, Accounting Supervisor, W. Kwok, ERS and M. Blank, Senior Assistant	0.6	240.00	144.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of proper entries and recording of Delphi's restatement entries	1.0	390.00	390.00
02/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Accumulated and summarized comments on client prepared goodwill and asset impairment memos	2.3	650.00	1,495.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Delphi Packard monthly allied entry with M. Blank, Senior Assistant and M. Brenmanor Consultant	0.8	280.00	224.00
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes from accounts receivable aging workpaper	0.7	200.00	140.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of testing re: profit in inventory and sales to integrated suppliers	2.1	390.00	819.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Yuhasz to further understand the Cost of Sales entries and Income Expense testing.	0.9	280.00	252.00
02/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and analyzed sickness and accident and extended disability documentation to understand exceptions and formulate questions	2.8	200.00	560.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting with A. Bacarella and E. Ludtke in regards to restatement testing at headquarters	0.2	270.00	54.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Steering division trial balance for changes made by Delphi	1.3	240.00	312.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared 4A Analytic Review workpaper	0.8	200.00	160.00
02/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client to trace inventory price testing selections to contract support	3.7	240.00	888.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in general computer control status update meeting with T. Bomberski and M. Harris	1.0	480.00	480.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the SAP application control remediation performed for the sensitive transaction access	1.9	480.00	912.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed open items in inventory price testing and extent of follow up needed with M. Blank, Senior Assistant	0.6	240.00	144.00
02/02/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Prepared for and discussed Energy and Chassis inventory material standards	0.8	650.00	520.00
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes from special tools leads at interim and final	2.5	200.00	500.00
02/02/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared workpapers for November deferred taxes	2.0	295.00	590.00
02/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared and sent request list to Delphi contact J. Ashley for Safeguarding of Assets testing	0.3	280.00	84.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the reasonable estimate of environmental remediation liability process understanding	1.1	480.00	528.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of results of physical observation at Warren plant	1.2	390.00	468.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting with E. Ludtke in regards to restatement journal entry investigation for operations testing at headquarters	0.4	270.00	108.00
02/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed investment reconciliations to for both thermal and interior to formulate questions for G. Stevons	2.1	200.00	420.00

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02/02/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared fourth quarter QFR-101 (Quarterly Financial Report form) sent by the U.S. Census Bureau and provided to J. Deluca for review	1.4	100.00	140.00
02/02/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the selection criteria for Mexico plants	1.5	280.00	420.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed monthly Delphi Packard allied entry prior to meeting with C. High, Accounting Supervisor	0.6	280.00	168.00
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up worksheet for amortization testing	1.6	200.00	320.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Manager for Energy & Chassis to discuss tie out of fixed asset ledger to Hyperion.	1.6	270.00	432.00
02/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed follow-up life insurance questions with C. Jefferies	0.9	200.00	180.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed journal entry related to inventory with M. Blank, Senior Assistant and W. Kwok, ERS Consultant	0.8	240.00	192.00
02/02/06	SASSO, ANTHONY V	DIRECTOR	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed up on inquiry from B Plumb - impairment in bankruptcy	0.4	670.00	268.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested explanation from M. Starr for Sales Revenue Testing	0.4	280.00	112.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed Allied Imbalance Reserve with C. High	0.3	240.00	72.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed reconciliation to ledger of wire transfers made from the wire room prior to bankruptcy	0.9	270.00	243.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the results of the computer room meeting with E. Rowe	0.6	480.00	288.00
02/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly segregation of duties status meeting with Delphi	0.5	525.00	262.50
02/02/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed testing documentation for credit note and adjustment testing for Steering revenue	2.4	390.00	936.00
02/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed prior year accounts receivable workpapers for Automotive Holdings Group	2.3	200.00	460.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Meeting with client and A. Bacarella concerning updated cash reconciliations	0.9	200.00	180.00
02/02/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed review notes for control objectives for fixed asset business process testing - Group 2	2.4	280.00	672.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Finished 5473D El Paso Count Sheet and sent for review	2.0	200.00	400.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed excess and obsolete reserve analysis with K. Tanno, Associate	0.4	240.00	96.00
02/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the Financial Accounting Standards Board Interpretation number 47 for authoritative guidance on accounting for conditional asset retirement obligation	1.0	440.00	440.00
02/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and updated list of open items list for audit requests	1.1	440.00	484.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed asset acquisition selection process with K. McCoy	0.7	270.00	189.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in a discussion with S. Szalony, Senior Manager and K. Ferrer regarding testing of purchase orders for inventory testing	0.3	240.00	72.00
02/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed wire room transaction detail and reconciliation information	2.5	650.00	1,625.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on testing of inventory variances and fluctuations from interim to final	1.0	240.00	240.00
02/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared corporate headquarters benchmark templates and populated with control testing data	3.7	280.00	1,036.00

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02/02/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed review notes for control objectives fixed asset business process testing - Group 1	3.1	280.00	868.00
02/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed wire transfers for items that were essential supplier settlements or deposits	1.1	390.00	429.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed EW249 supporting document - Cost of Sales entries	0.5	280.00	140.00
02/02/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed control deficiency report as of Feb. 2, 2006.	2.3	650.00	1,495.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in a discussion with S. Szalony, Senior Manager, M. Blank, Senior Associate and K. Ferrer regarding testing of purchase orders for inventory testing	0.3	240.00	72.00
02/02/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Prepared for and discussed Fair Market Value calculations with M. Crowley, S. Coulter, D. Olemore, S. Simpson and B. Steiner	0.6	650.00	390.00
02/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated and added details to the sales detail workpaper for Energy & Chassis	2.8	200.00	560.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed journal entries related to the battery sale with J. Badie	0.3	270.00	81.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed application control testing with V. Ziemke	0.7	480.00	336.00
02/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in a meeting with J. Steele and R. Nedadur re: Delphi Products and Service Solutions open audit requests as of 2/2/06	0.7	240.00	168.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the SAP application control testing	0.4	480.00	192.00
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed excess and obsolete reserve analysis with M. Brenman	0.4	200.00	80.00
02/02/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated the nature of the book to physical inventory adjustments	3.1	390.00	1,209.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed new bank reconciliation sheet	1.2	200.00	240.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared accounts payable model audit program for Energy & Chassis	0.8	270.00	216.00
02/02/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: calendar and timing.	0.2	650.00	130.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Meeting with A. Bacarella re: updated cash reconciliations	0.3	200.00	60.00
02/02/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Updated governmental reporting budget and provided to J. Deluca	1.3	75.00	97.50
02/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed questions received from the Mexican audit team	0.6	390.00	234.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed ACL sampling of pre-bankruptcy wire transfer activity	0.9	270.00	243.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final workpapers for payroll liabilities service center	1.9	240.00	456.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched supporting documents provided and developed subsequent requests for the headquarters transfer of IT expenses to the divisions books	0.6	270.00	162.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed status of the workpapers and split up of workload between staff with K. Ferrer, Manager	0.4	240.00	96.00
02/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed management process and calculation of calculating the material purchase price variance of standards versus actual costs	2.7	440.00	1,188.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched supporting documents provided and developed subsequent requests for the headquarters transfer of budgeted common expenses to the divisions trial balances	2.1	270.00	567.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing for all of the outstanding requests to the client	1.6	240.00	384.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke re: updated cash reconciliations from client	0.3	270.00	81.00

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02/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated the 2/2/2006 open items list	3.9	290.00	1,131.00
02/02/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Meeting with ERS team to discuss timing of testing procedures	0.5	280.00	140.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final miscellaneous accounts receivable workpapers for headquarters division	1.6	240.00	384.00
02/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/2/2006	3.9	290.00	1,131.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Audit System (2) tool leadsheets for trial balances	2.2	200.00	440.00
02/02/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared daily back-ups of audit files	0.8	100.00	80.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Classified duplicate accounts and tested information	1.3	200.00	260.00
02/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed Steering open items with B. Krauseneck for final audit procedures.	0.5	270.00	135.00
02/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with client re: inventory price testing support	2.8	240.00	672.00
02/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Attended Sarbanes-Oxley team meeting regarding testing timing for next two months of engagement	0.5	280.00	140.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began completion of reconciliation to ledger of wire transfers made from the wire room prior to bankruptcy	3.1	270.00	837.00
02/02/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed workpapers for November deferred taxes	3.0	295.00	885.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Clarified understanding of the monthly Delphi Packard allied reconciliation process and the intercompany accounts with C. High, Accounting Supervisor, M. Brenmanor and M. Blank, Senior Assistant	0.6	280.00	168.00
02/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process fieldwork	0.6	480.00	288.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Cost of Sales entries for testing	1.2	280.00	336.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accrual for hourly sick and accident pay with Delphi staff	0.7	240.00	168.00
02/02/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed ethics line detail from July 1, 2005 to present.	2.1	650.00	1,365.00
02/02/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Reviewed company's impairment package in detail and prepared notes for discussion with the company	3.8	650.00	2,470.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: dividends payable	0.6	270.00	162.00
02/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/2/06 for the Delphi Sarbanes-Oxley procedures	1.5	525.00	787.50
02/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched definition of variable interests under Financial Interpretation 46 related to Delphi venture	2.9	650.00	1,885.00
02/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Saginaw	1.7	480.00	816.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Meeting with A. Bacarella and J. Badie re: restatement journal vouchers	0.2	200.00	40.00
02/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Completed template for ineffective controls across all divisions globally	1.9	280.00	532.00
02/02/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed potential list of comparable bankrupt companies re: review of SFAS 144 valuation analysis conducted by Delphi	1.4	375.00	525.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared confirmations for the inventory purchase orders	1.3	240.00	312.00
02/02/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Completed the security administration testing for north America based on the information received from the segregation of duties team lead.	2.8	275.00	770.00

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02/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created a spreadsheet with all inventory selections to detail out progress and support received.	2.8	240.00	672.00
02/02/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed cash receipt testing documentation and identified control activities for re-performance for revenue for Steering	3.8	390.00	1,482.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Brenman re: status of the workpapers and split up of workload among staff	0.8	390.00	312.00
02/02/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Prepared for and discussed escheatable property with S. Szalony	0.5	650.00	325.00
02/02/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compared benefit data in data from actuary to input on workpaper	2.7	200.00	540.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Finished 5471B Warren Plant 10 Count Sheet and sent for review	1.5	200.00	300.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and researched proper accounting for accumulated other comprehensive income for an equity method investment for Energy & Chassis	0.9	270.00	243.00
02/02/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email and distributed to Delphi's Finance Directors re: Updated Open Item List as of 2/1/06	0.7	100.00	70.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed accumulated depreciation tie out to the general ledger with Fixed Asset Analyst from Energy & Chassis	1.2	270.00	324.00
02/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed open headquarters items with staff	0.5	650.00	325.00
02/02/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the segregation of duties status update meeting with L. Tropea and the Delphi segregation of duties team to discuss the open items to close the audit workpapers	1.4	275.00	385.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Yuhasz to discuss inventory tag control for the physical taken in July	0.4	240.00	96.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated headquarters leadsheets with E. Ludkte	1.1	240.00	264.00
02/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in general computer control status meeting with M. Harris and T. bomberski	1.0	525.00	525.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Yuhasz, Cost, to discuss the disposals of obsolete inventory	0.4	240.00	96.00
02/02/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the segregation of duties audit file structure to determine the documents to be included with C. Snyder	0.5	275.00	137.50
02/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed prior year accounts receivable workpapers for Energy & Chassis	2.4	200.00	480.00
02/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed accrued workpapers for Thermal and Interior	3.8	390.00	1,482.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Attended team meeting to discuss open audit areas within the business process	0.5	480.00	240.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of journal entry testing for the third quarter 2005	0.5	390.00	195.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with L. Jones, Finance and S. Dowdell, Cost, to discuss inventory reserves and disposals.	0.4	240.00	96.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed G. Chopko, Operations Analysis and Support (OAS) Department follow up questions for Sales Revenue	0.4	280.00	112.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Received and reviewed additional documentation for EW249 journal entry calculation	0.6	280.00	168.00
02/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended business process status meeting with A. Kulikowski and J. Volek	1.0	480.00	480.00
02/02/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Completed the security administration changes testing for Europe based on the explanations received from the segregation of duties team lead	3.8	275.00	1,045.00
02/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income statement testing approach for Packard division	0.9	490.00	441.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed overall analytic on Property leadsheet	1.4	200.00	280.00
02/02/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussed Fair Market Value calculations with M. Crowley, B. Plumb, S. Simpson and B. Steiner	1.0	670.00	670.00
02/02/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared fourth quarter Quarterly Financial Report	1.3	75.00	97.50
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Meeting with J. Badie in regards to restatement entry investigation	0.4	200.00	80.00
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with L. Jones to discuss Excess and Obsolete unspecified reserve calculations	1.0	200.00	200.00
02/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.6	480.00	768.00
02/02/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed status of open planning items.	0.3	650.00	195.00
02/02/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses provided by J. Erickson regarding certain open items with J. Urbaniak	0.4	390.00	156.00
02/02/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated November time subset for Delphi audit team.	2.5	375.00	937.50
02/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Compared trial balance 103 at 12/31/05 to trial balance 103 updated at 2/2/2006	1.7	240.00	408.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Participated in a discussion with S. Szalony, Senior Manager, M. Blank, Senior Associate and M. Brenman regarding testing of purchase orders for inventory testing	0.3	390.00	117.00
02/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented updated information received for Delphi Thermal and Interior cost of goods sold journal entry selections	1.3	270.00	351.00
02/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Resolved audit approach questions re: Energy & Chassis inventory price testing	2.2	440.00	968.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Energy and Chassis division trial balance for changes made by Delphi	0.8	240.00	192.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Meeting with S. Zmunda re: trial balance and leadsheet updates	1.1	200.00	220.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional questions regarding Sales Revenue	0.4	280.00	112.00
02/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi analysis of wire room activity	1.7	490.00	833.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with R. Rodriguez, Cost, to request purchase agreements for our price testing selections	0.4	240.00	96.00
02/02/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Investigated alternatives of using FTP for fourth quarter SAP data	2.3	450.00	1,035.00
02/02/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses provided by J. Erickson regarding certain open items with A. Miller	0.4	525.00	210.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for \$2.5M prepaid expense for Energy & Chassis	0.7	270.00	189.00
02/02/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi's 142 analysis for potential weaknesses re: review of SFAS 142 valuation analysis conducted by Delphi	3.7	375.00	1,387.50
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Worked on the preparation of the XM subsidy receivables confirmation	1.1	270.00	297.00
02/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pension consolidated journal vouchers recorded at year end to determine overall impact of the charge to equity adjustment.	2.6	270.00	702.00
02/02/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested adjustments to the physical inventory reconciliation	2.9	390.00	1,131.00
02/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client to discuss inventory accrual for "in transit inventory" greater than 90 days	1.4	240.00	336.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Headquarters trial balance for changes made by Delphi	0.4	240.00	96.00

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02/02/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Traced and agreed to support testing of eliminating of sales and profit for related party in inventory	1.8	240.00	432.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client and E. Ludtke regarding updated cash reconciliations	0.9	270.00	243.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and participated in a discussion with M. Starr re: issues with Clinton Cutoff testing	0.5	200.00	100.00
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed open items in accounts receivable, property and special tooling with M. Brenman	1.0	200.00	200.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared questions and talked to D. Burns and P. Rasc about inventory cutoff issues	1.5	200.00	300.00
02/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed open items and incurred but not reported liability summary schedule with S. Kapplar	0.2	270.00	54.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared population for ACL sampling of pre-bankruptcy wire transfer activity	3.1	270.00	837.00
02/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded SharePoint documentation	0.7	280.00	196.00
02/02/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Reviewed planning and risk areas	3.2	650.00	2,080.00
02/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed questions and correspondence from the international teams on the audit procedures	2.3	390.00	897.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Finished Clinton Inventory Cutoff testing and sent workpaper for senior review	2.0	200.00	400.00
02/02/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Coordinated with the client to obtain the internal financial statements as of year end	0.7	240.00	168.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated miscellaneous credit in accounts receivable detail at Delphi Product and Service Solutions	1.2	270.00	324.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed EW249 supporting document - Cost of Sales journal entries	0.3	280.00	84.00
02/02/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed third quarter SAP sample selections	0.7	450.00	315.00
02/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed status update on testing at the Thermal and Interior division	1.7	650.00	1,105.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched audit procedures performed regarding adjustments to workers compensation liability on the headquarters trial balance	0.9	270.00	243.00
02/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles for items that may be relevant to planning the audit	0.4	390.00	156.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed and answered questions of K. Ferrer, Audit Manager, regarding the testing of uncosted inventory and obsolescence reserves	0.9	240.00	216.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accrued payroll liabilities with Delphi staff	1.2	240.00	288.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated restatement entries and compared to journal voucher	2.1	200.00	420.00
02/02/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed open items in accounts receivable, property and special tooling with K. Tanno, Assistant	1.0	240.00	240.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled Cost of Sales workpaper	2.5	280.00	700.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review on the physical inventory analysis and reconciliations	2.3	390.00	897.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed headquarters tax items with Delphi Staff	0.9	240.00	216.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched supporting documents provided and developed subsequent requests for the headquarters transfer of fringe benefits expenses to the divisions books	1.7	270.00	459.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed updated cash leadsheet	0.3	200.00	60.00

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02/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with E. Rowe and discussed corporate head quarters control activities	1.1	280.00	308.00
02/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and distributed a request for litigation issues to the Asia Pacific region	1.2	390.00	468.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with E. Rowe in regards to the computer room audit	1.5	480.00	720.00
02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Thermal and Interior division trial balance for changes made by Delphi	1.1	240.00	264.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of inventory narratives and plant descriptions	0.6	390.00	234.00
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented unspecified Excess and Obsolete reserve methodology based on meeting with L. Jones	1.3	200.00	260.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on open items in journal entry testing with L.Krukowski	1.5	240.00	360.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed updated reconciliation list to bank statements received from client	1.5	200.00	300.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed J. Harrison re: global analysis review and supporting documentation obtained	0.6	240.00	144.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed journal entry testing workpaper prepared by staff and supporting documentation	1.0	240.00	240.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with D. Moyer re: wire transfer testing support requests	0.5	270.00	135.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Yuhasz, Inventory Supervisor to discuss outstanding items for inventory and audit timing	0.2	240.00	48.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on inventory price testing	2.1	240.00	504.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the documentation requirements for the SAP segregation of duties audit with D. Tauro	0.5	480.00	240.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed interim accounts receivable workpapers for Energy & Chassis	1.8	270.00	486.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the staff's preparation of a linkage document of selected restatement entry items to the headquarters selected journal voucher	1.3	270.00	351.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Researched original purchase accounting procedures and support regarding the clutch business for Delphi Product and Service Solutions	0.7	270.00	189.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on testing of inventory disposals and reserves	0.8	240.00	192.00
02/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed testing procedures relating to pension and other post employment benefit expense recorded during the year.	1.9	270.00	513.00
02/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Wrote memo regarding the procedures re: benefit liability consolidated journal vouchers recorded as of year end.	0.8	270.00	216.00
02/02/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Wrote the statistical analysis system programs for selecting the journal entries for accounts receivable and income statement accounts for Delphi general ledger	2.0	280.00	560.00
02/02/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed Segregation of Duties testing status with D.Tauro and L.Tropea	0.5	525.00	262.50
02/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated deficiency tracker for Financial Reporting control over suspense accounts	0.4	280.00	112.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review of testing inventory reserve analysis for productive and non-productive inventories	2.2	390.00	858.00
02/02/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed tag control testing	1.6	390.00	624.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided to tie out fixed asset balances and accumulated depreciation to the general ledger as provided by fixed asset analyst from Energy & Chassis.	2.4	270.00	648.00

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02/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coordinated the distribution of Hyperion trial balances to the foreign general units	0.6	390.00	234.00
02/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in a team meeting to discuss audit procedure timing to complete audit	0.5	525.00	262.50
02/02/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/1/2006	2.3	290.00	667.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made selections for reorganization expenses and sent it to client	1.2	270.00	324.00
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed overall analytic on accounts payable leadsheet	1.0	200.00	200.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the SAP application process improvement	0.4	480.00	192.00
02/02/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Made the documentation for the journal entry testing for Delphi general ledger for third quarter	2.2	280.00	616.00
02/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with J. Schmidt re: Delphi derivatives	0.4	240.00	96.00
02/02/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 deliverable for SAP units and prepared selection methodology	3.2	490.00	1,568.00
02/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed benefit liabilities open items for the 2005 year end audit with B. Murray	0.3	270.00	81.00
02/02/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Prepared for and discussed foreign legal letters with K. Fleming	0.4	650.00	260.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Contacted the buyers in regards to the purchase agreements with the vendors required for our price testing	0.8	240.00	192.00
02/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed beginning balance testing for property, plant and equipment for Energy & Chassis	3.1	200.00	620.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Clarified understanding of the allied imbalance reconciliation process and the intercompany accounts with C. High, Accounting Supervisor, W. Kwok, ERS and M. Brenman, Audit Senior	0.6	240.00	144.00
02/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued interim testing procedures for inventory cycle	2.9	280.00	812.00
02/02/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Headquarters ledger accrual details for restructuring costs	0.4	490.00	196.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed Journal Entries to be tested for workpaper 4116 and updated open items list	1.0	200.00	200.00
02/02/06	OLMORE, DAVID S	SENIOR MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussed Fair Market Value calculations with M. Crowley, B. Plumb, S. Simpson and B. Steiner	1.0	450.00	450.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property depreciation lives with K. McCoy.	0.3	270.00	81.00
02/02/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared workpapers and reviewed the deferred taxes for Delphi provision	3.3	295.00	973.50
02/02/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed fee application for October and November	3.8	490.00	1,862.00
02/02/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation request and test program for credit note and accounts receivable adjustment testing for Steering revenue	2.1	390.00	819.00
02/02/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed core team testing of credit note and accounts receivable adjustment process and identified controls for re-performance for revenue for Steering	3.2	390.00	1,248.00
02/02/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in a meeting with B. Plumb, J. Augton, S. Coulter, S. Simpson and B. Steiner regarding asset impairment approach	1.0	650.00	650.00
02/02/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of impairment issues (goodwill and asset).	1.1	650.00	715.00
02/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared trial balance 141 at 12/31/05 to trial balance 141 updated at 2/2/2006	1.8	240.00	432.00

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02/02/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed supporting documents received for headquarters vacation accrual account and updated workpapers	1.2	240.00	288.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Emailed requests for journal entry testing workpaper 4116 to J. Yuhasz, N. Leach, T. Termine, R. Capogreco, and H. Bramer- all Delphi Accounting	1.0	200.00	200.00
02/02/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Reviewed data for October billing and discussed with D. Moyer	1.8	650.00	1,170.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the information operations control testing for SAP application	0.7	480.00	336.00
02/02/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated status meeting with M. Crowley and L. Marion.	1.3	650.00	845.00
02/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Downloaded and disseminated divisional trial balances for comparison purposes	1.6	240.00	384.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Generated question list from meeting with C. High, Accounting Supervisor regarding monthly Delphi Packard allied entry.	0.4	280.00	112.00
02/02/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Ran the statistical analysis system program and reviewed the final selections for Mexico plants	2.2	280.00	616.00
02/02/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the statistical analysis system program for the selections of Mexico plants	3.1	280.00	868.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke and J. Badie re: restatement push down entries	0.2	270.00	54.00
02/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open items list of outstanding supporting audit evidence needed to substantiate Headquarter, Energy & Chassis, and Automotive Holdings Group	0.5	440.00	220.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Continued reviewing and analyzing staffing requirement to finish financial statement audit for Packard	0.7	240.00	168.00
02/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed customers with large open credits in accounts receivable with R. Hamilton from the Delphi Accounts Receivable Center	0.5	270.00	135.00
02/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated and communicated open request for purchase orders needed in relation to accounts receivable testing to Delphi central order processing staffs	0.5	270.00	135.00
02/02/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated open item list for Automotive Holdings Group for 2/2/06	0.8	270.00	216.00
02/02/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated trial balance for Energy and Chassis to compare previous numbers to updated trial balance numbers	1.3	240.00	312.00
02/02/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of the employee cost business cycle testing regarding site access security	1.5	280.00	420.00
02/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounting guidance on treatment of cash flow hedge under equity method	0.5	440.00	220.00
02/02/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Starr, Cost Supervisor to obtain additional support for sale and profit elimination in inventory testing	0.4	240.00	96.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched audit procedures performed regarding the sale of the battery business as it relates to the headquarters trial balance	1.3	270.00	351.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed documents prior to meeting with J. Yuhasz	0.4	280.00	112.00
02/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed aging of credit balances in accounts receivable	0.9	440.00	396.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Worked on El Paso and Warren cutoff testing	1.5	200.00	300.00
02/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed open credits in accounts receivable database to create aging by trial balance and customer	1.3	270.00	351.00
02/02/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Prepared for and discussed other audit issues with S. Coulter, D. Olmore, M. Crowley, S. Simpson and B. Steiner	0.5	650.00	325.00
02/02/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process approach re: status of deficiencies	0.6	480.00	288.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with C. High, Accounting Supervisor to discuss monthly Delphi Packard allied reconciliation process.	0.5	280.00	140.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Generated question list for L. Burrows, Senior Material Analyst regarding After Business Market entry	0.3	280.00	84.00

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02/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Made selections from Delphi Catalyst payroll and actuarial database for demographic testing procedures.	0.9	270.00	243.00
02/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed and provided guidance on finalizing accounts receivable testing and documentation for the Delphi Thermal and Interior division	2.3	270.00	621.00
02/02/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Agreed client prepared summary schedule for the IBNR liabilities to valuation reports.	3.8	270.00	1,026.00
02/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed interim testing procedures performed by Delphi Core Team for appropriateness	3.1	280.00	868.00
02/02/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: Information Technology accrued liabilities reconciliations and set-up meeting	0.4	270.00	108.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on testing of inventory excess and obsolescence reserves	2.2	240.00	528.00
02/02/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated ineffective controls template to ensure consistency with high level counts	1.4	280.00	392.00
02/02/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Review testing approach for fixed asset testing procedures	2.3	280.00	644.00
02/02/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Generated question list from meeting with C. High, Accounting Supervisor regarding monthly Delphi Packard allied entry.	0.6	280.00	168.00
02/02/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items listing for cash	1.1	200.00	220.00
02/02/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched supporting documents provided and developed subsequent requests related to wire transfers for various expense items.	0.8	270.00	216.00
02/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended business process status meeting with A. Kulikowski and J. Volek	1.0	525.00	525.00
02/02/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed open items in inventory price testing and extent of follow up needed with M. Brenman, Audit Senior	0.6	240.00	144.00
02/02/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed property, plant and equipment acquisition selection process with C. Alsager for Energy & Chassis	0.7	200.00	140.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed corporate and headquarter control objective benchmarking with J. Green	0.3	480.00	144.00
02/02/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented corporate head quarters change control with J. LeMasters	2.3	280.00	644.00
02/02/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Completed review of general computer controls workpapers for General Motors applications that support Delphi, section application support	2.5	525.00	1,312.50
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the computer room control deficiency	0.5	480.00	240.00
02/02/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and participated in a discussion with M. Brenman re: updating global analytic review testing, supporting documentation, and inventory cutoff testing with M. Brenman	1.2	200.00	240.00
02/02/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed inventory cut off testing and supporting documentation with J. Harrison, Assistant	0.6	240.00	144.00
02/02/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Gadsden, Alabama discounted cash flows model utilized in asset impairment calculation	1.9	440.00	836.00
02/02/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and discussed audit/accounting items related to the Electronics and Safety division	0.6	390.00	234.00
02/02/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in a meeting with J. Willis re: Delphi Products and Service Solutions accounts receivable	2.1	240.00	504.00
02/02/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of testing performed on the year end inventory lead sheets	0.9	390.00	351.00
02/02/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Corroborated repairs and maintenance explanations with director of sales and marketing	1.4	200.00	280.00
02/02/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the information operations control testing for Hewlett Packard	0.6	480.00	288.00
02/02/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Formatted and analyzed schedule of consolidating journal vouchers for December 2005 prepared by D&T Data Quality and Integrity	2.1	270.00	567.00

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02/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with C. Alsager, M. Crowley, D. Krausch (client), and C. Sellman (client) re: Energy & Chassis warranty analysis	2.0	440.00	880.00
02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy & Chassis warranty manager with S. Szalony and M. Crowley re: warranty accrual process and 2005 activity.	1.8	270.00	486.00
02/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed segregation of duties issues to close audit	2.4	525.00	1,260.00
02/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of inventory price testing and follow-up items	2.1	390.00	819.00
02/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: environmental reserve testing selections	0.6	270.00	162.00
02/03/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed with D. Burns about obtaining Purchase Orders for El Paso and Clinton Cutoff Testing	0.4	200.00	80.00
02/03/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented communications received from participating offices (Netherlands, France and Germany) into the working binders.	4.0	390.00	1,560.00
02/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Updated open items schedule	0.5	525.00	262.50
02/03/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed price testing of purchased inventory materials	2.0	240.00	480.00
02/03/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and documented accounts receivable accounts receivable balances obtained from client from interim and final	2.6	200.00	520.00
02/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items tracker for 2/3/06	1.7	270.00	459.00
02/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and summarized Luxembourg holding company structure	0.8	390.00	312.00
02/03/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed alternative processing procedures with S. Jian	0.8	450.00	360.00
02/03/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items list and status	0.6	390.00	234.00
02/03/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed email attachments for the Final Reports of the Worldwide Audit Instructions and provided to S. Szalony	1.2	100.00	120.00
02/03/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Assisted K. Tanno in preparing a request list for J. Lowry of all the property and special tooling outstanding requests	1.4	240.00	336.00
02/03/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and signed off on 2005 audit and income taxes planning workpaper	0.5	750.00	375.00
02/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	modified control audit documentation according to discussion with J. LeMasters	1.9	280.00	532.00
02/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated property, plant and equipment additions testing for Energy & Chassis	3.6	200.00	720.00
02/03/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Erickson to return the deferred tax provision workpapers.	0.4	295.00	118.00
02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/3/06	0.8	270.00	216.00
02/03/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and discussed documentation of explanations for other expense and income testing with M. Brenman	0.5	280.00	140.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting with E. Hoch regarding operations testing at headquarters	0.3	270.00	81.00
02/03/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and referenced the supplemental investment program procedures to ensure that adequate testing was performed	0.8	240.00	192.00
02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and discussed update of open items status with general accounting manager for Automotive Holdings Group	0.3	270.00	81.00
02/03/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and formatted the selected journal entries for accounts receivable and income statement accounts for Delphi general ledger	1.1	280.00	308.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with J. Tomas regarding progress of work and goals for the remainder of the audit	0.3	270.00	81.00

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02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed accumulated other comprehensive income with finance manager - ventures to understand accounting.	0.4	270.00	108.00
02/03/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed audit procedures on 2005 dividend plan with J. Urbaniak, and A. Miller	0.4	750.00	300.00
02/03/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Discussed the problem of the FTP site with T. Sticklinski	0.8	280.00	224.00
02/03/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails (re: staffing, international status)	0.3	650.00	195.00
02/03/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed data for October and November fee application	0.5	490.00	245.00
02/03/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed price testing by tying the material costs to the budget	1.4	240.00	336.00
02/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched cash flow approach for step one accounting for asset impairment	1.2	650.00	780.00
02/03/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Contacted the El Paso and Clinton facilities and obtained purchase orders for the selections with issues	1.5	200.00	300.00
02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed audit procedures for asset acquisitions for Energy & Chassis with K. McCoy.	0.3	270.00	81.00
02/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in a call with B. Gordan, B. Plumb, J. Aughton and S. Szalony regarding bankruptcy impairment accounting	0.9	650.00	585.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with E. Jester re: demographic testing procedures relating to the Delphi main US pension plans.	1.5	270.00	405.00
02/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Modified control finding's access database report	2.5	280.00	700.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compared schedule of request to information received from client re: benefit liabilities to add all items not received to the open items list.	0.6	270.00	162.00
02/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and attended conference call with B. Plumb and Mexican participating office team re: lease accounting, deferred taxes, and foreign currency translation accounting	1.0	440.00	440.00
02/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed correspondence received from Asia Pacific related to litigation matters	0.6	390.00	234.00
02/03/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated additional data from D. Moyer's review	3.8	375.00	1,425.00
02/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated final accounts payable subsequent disbursements workpapers based on discussions held with Delphi headquarters staff	1.4	240.00	336.00
02/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of reconciliation of book to physical inventory and adjustments	1.9	390.00	741.00
02/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: IT account reconciliations and amortization schedules	0.9	270.00	243.00
02/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed customers with open credits in accounts receivable with J. Bell and C. Davies at the Delphi Accounts Receivable Center	2.3	270.00	621.00
02/03/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented communications received from participating offices (Italy and Poland) in working binders.	1.5	390.00	585.00
02/03/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of fixed asset control objectives - Group 2 to analyze if Delphi management sample was appropriate.	3.9	280.00	1,092.00
02/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in segregation of duties status call with A. Bianco and T. Bomberski	0.7	525.00	367.50
02/03/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reformatted the selections for Mexico plants and double-checked with the direct selections	1.0	280.00	280.00

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02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with D. Moyer regarding the audit status of the Delphi Product and Service Solutions division	0.6	270.00	162.00
02/03/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in a meeting regarding wire payment room with L. Tropea, D. Moyer and S. Bayles.	1.1	650.00	715.00
02/03/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with B. Plumb, J. Aughton, S. Szalony, K. Fleming and M. Crowley re: audit status	1.2	490.00	588.00
02/03/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on documentation of explanations of other expense and income testing	1.2	280.00	336.00
02/03/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed cash flow adjustments re: review of SFAS 144 valuation analysis conducted by Delphi	2.3	375.00	862.50
02/03/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Consulted about the problem on fourth quarter data for system application and product in data processing system	0.7	280.00	196.00
02/03/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Finished Clinton count sheet and sent the workpaper for review	2.1	200.00	420.00
02/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final workpapers for subsequent disbursements testing performed at the Dayton receivables center	1.9	240.00	456.00
02/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated accounting process for wire room payments	0.5	650.00	325.00
02/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi computer room operating system testing	1.4	480.00	672.00
02/03/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in telephone conversation with A. Miller re: 2005 tax schedule-of-schedules and open items list	0.3	525.00	157.50
02/03/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Attended the segregation of duties status update internal meeting with L. Tropea, M. Kosonog and T. McGowan	0.9	275.00	247.50
02/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting cycle for Saginaw division	0.5	480.00	240.00
02/03/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated Saginaw revenue control effectiveness template for re-performance results	3.3	390.00	1,287.00
02/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Organized and reviewed the headquarters and corporate business process control memos	1.6	480.00	768.00
02/03/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: Delphi Products and Service Solutions open items list as of 2/3/06	0.3	240.00	72.00
02/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed expenditure cycle for Saginaw division	0.9	480.00	432.00
02/03/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed price testing with K. Ferrer, Audit Manager	0.6	240.00	144.00
02/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: life insurance account testing selections	1.2	270.00	324.00
02/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed restatement entry testing and how to address my comments with M. Brenman	0.5	390.00	195.00
02/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response provided by J. Erickson related to open items list with J. Urbaniak	0.5	390.00	195.00
02/03/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response provided by J. Erickson related to open items list with A. Miller	0.5	525.00	262.50
02/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided status update on Delphi Thermal and Interior audit procedures to D. Greenbury	1.9	270.00	513.00
02/03/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in a call with R. Gordon, B. Plumb, M. Crowley re: impairment of assets and goodwill.	0.5	650.00	325.00
02/03/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed fourth quarter data issues with J. Anbumani	1.2	450.00	540.00
02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed credit balances in fixed assets acquisition file with fixed asset analyst for Energy & Chassis	1.1	270.00	297.00
02/03/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized job failure testing for SAP application	0.2	290.00	58.00
02/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: life insurance consolidated journal voucher	0.7	270.00	189.00

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02/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented other assets testing for intangible assets and made requests from client	1.7	270.00	459.00
02/03/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Prepared for and discussed company's memo on impairments with L. Marion and A. Brazier	1.2	650.00	780.00
02/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and analyzed life insurance benefits documentation to understand exceptions and formulate questions	2.7	200.00	540.00
02/03/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open item list	0.4	280.00	112.00
02/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with D. Bayles, J. volek to discuss Wire room controls for Sarbanes audit	1.0	525.00	525.00
02/03/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Wrote the statistical analysis system programs for selecting the journal entries for accounts receivable and income statement accounts from the SAP reports	2.2	280.00	616.00
02/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Ralbusky re: Delphi Steering	0.7	490.00	343.00
02/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and documented information received from R. Rock at the National Benefit Center re: plant codes	1.4	200.00	280.00
02/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Completed accounts receivable smart audit system map to document audit procedures performed	1.9	200.00	380.00
02/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with E. Rowe and continued discussion on corporate head quarters control activities	1.1	280.00	308.00
02/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed miscellaneous accounts receivable balances with Delphi staff	0.9	240.00	216.00
02/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/3/06 for the Delphi Sarbanes-Oxley procedures	1.5	525.00	787.50
02/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed follow up questions on subsequent disbursement testing with Delphi staff	1.3	240.00	312.00
02/03/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed supporting document received from J.Ayala, Delphi Analyst for Cost of Sales testing	1.1	280.00	308.00
02/03/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on EW249 Cost of Sales entry by tracing the gain/loss through workbook	1.2	280.00	336.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for the transition of the detailed headquarters operations testing areas to staff person	0.7	270.00	189.00
02/03/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with D. Williams to discuss tooling reconciliations at Energy and Chassis	0.3	650.00	195.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for the meeting with senior manager regarding the status of the audit at the Delphi Product and Service Solutions division	0.9	270.00	243.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with S. Zmuda re: Steering audit procedures update and explanation of cost of goods detail testing procedures.	0.5	270.00	135.00
02/03/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed summary of ineffective controls in Delphi divisions	1.6	650.00	1,040.00
02/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended weekly manager and partner meeting with B. Plumb, J. Aughton, M. Crowley, D. Moyer, and K. Fleming re: status of the 2005 financial audit procedures and open issues	1.2	440.00	528.00
02/03/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inquired of client concerning differences between sub-account detail and outstanding check reports	1.6	200.00	320.00
02/03/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed schedule of schedules and prepared open items list revisions	1.4	525.00	735.00
02/03/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed testing documentation for accounts receivable allowance for Steering revenue	3.2	390.00	1,248.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list re: benefit liabilities and Steering open items.	0.5	270.00	135.00
02/03/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed and received guidance on miscellaneous accounts receivable testing and documentation from K. Urek	2.3	200.00	460.00

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02/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Continued downloading SharePoint documentation	0.5	280.00	140.00
02/03/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items list and list of final client requests	1.5	200.00	300.00
02/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly business process status meeting with A. Kulikowski and J. Volek	1.0	525.00	525.00
02/03/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented work product to workpaper 4116 and sent for review	1.0	200.00	200.00
02/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Began interim testing procedures for standard costing control within Inventory cycle	3.7	280.00	1,036.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed open senior and manager review notes in the Delphi Product and Service Solutions audit files	1.7	270.00	459.00
02/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed design and effectiveness deficiencies regarding General Computer Controls at Corporate	2.0	650.00	1,300.00
02/03/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with M. Starr, Cost Supervisor, to discuss Mexican buyback, entries for uncosted inventory and burden rate adjustment	1.9	240.00	456.00
02/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Saginaw	3.1	480.00	1,488.00
02/03/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded inventory report to show totals by plant including sub-account detail for analysis	1.2	240.00	288.00
02/03/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Reviewed and discussed impairment calculations for Cadiz and Gasden with S. Szalony	1.4	650.00	910.00
02/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to Delphi related emails	1.5	650.00	975.00
02/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of results of physical observation at Delphi El Paso plant	1.2	390.00	468.00
02/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated rollforward testing templates for control cycles	0.4	280.00	112.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared detail re: fourth quarter global fluctuation questions.	0.2	270.00	54.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed supporting detail for client prepared assumptions re: to pension and other post employment benefit liability	0.4	270.00	108.00
02/03/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed Clinton purchase orders, updated cutoff sheet, documented the remaining issues, and sent the workpapers for review	2.0	200.00	400.00
02/03/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the outstanding responses received for the user access listing validations for Saginaw	2.2	275.00	605.00
02/03/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy and Chassis warranty analysis in preparation for client meeting	0.7	650.00	455.00
02/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a list of potential confirmations for litigation matters and flagged new cases since last report	3.8	390.00	1,482.00
02/03/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with J. Badie to discuss testing procedures for headquarters operations	0.3	240.00	72.00
02/03/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the open items list for the security administration test and tier II test to close the audit workpapers	2.8	275.00	770.00
02/03/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued analyzing other income to general ledger release for Delphi derivatives	1.9	240.00	456.00
02/03/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Willis re: Delphi Products and Service Solutions accounts receivable	2.1	240.00	504.00
02/03/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Reviewed company's impairment calculations for Anderson, Home Avenue and compiled issues	3.5	650.00	2,275.00
02/03/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed interim reporting issues under Sarbanes-Oxley with J. Aughton and M. Crowley	1.6	650.00	1,040.00
02/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed information received on the Top Hat plan from Germany and Luxembourg	0.7	390.00	273.00

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02/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in status update meeting with B. Plumb, J. Aughton, S. Szalony, K. Fleming and D. Moyer	1.3	650.00	845.00
02/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi computer room information systems operations testing	0.9	480.00	432.00
02/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated corporate head quarters tracking document	1.5	280.00	420.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing procedures to be performed by our Deloitte foreign teams.	0.6	270.00	162.00
02/03/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed amortization of special tooling testing with M. Brenman	0.7	200.00	140.00
02/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets cycle for Saginaw division	2.1	480.00	1,008.00
02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Looked up and reviewed Energy & Chassis construction work in progress amounts and activity as of December 31, 2005 in SAP.	0.7	270.00	189.00
02/03/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Obtained journal entry detail for workpaper 4116 and reviewed it	0.6	200.00	120.00
02/03/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed the excess and obsolete reserve analysis with K. Tanno Assistant	0.2	240.00	48.00
02/03/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed status of the workpapers and split up of workload between staff with K. Ferrer, Manager	0.4	240.00	96.00
02/03/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated information request list for Steering revenue	0.9	390.00	351.00
02/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi computer room information security testing	1.2	480.00	576.00
02/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi data for accounting for transactions processed via wire room	1.6	490.00	784.00
02/03/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed restatement entry testing and addressed comments on the testing with K. Ferrer, Manager	0.5	240.00	120.00
02/03/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed journal entry detail and updated workpaper 4116	2.6	200.00	520.00
02/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated sales revenue leadsheets with new selections for Energy & Chassis	2.8	200.00	560.00
02/03/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared daily back-ups of audit files	0.8	100.00	80.00
02/03/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed the Company's accounting memos for the fourth quarter	3.8	390.00	1,482.00
02/03/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing for all of the requests submitted to the client but not received yet	0.5	240.00	120.00
02/03/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated operating expense account balances on the Delphi Thermal trial balance	2.1	270.00	567.00
02/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and met with B. Plumb, J. Aughton, M. Crowley, D. Moyer and S. Szalony on audit priorities	1.0	390.00	390.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed staff person's audit work for the Delphi Product and Service Solutions division	2.1	270.00	567.00
02/03/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tracked inventory amounts to inventory testing detail	2.3	200.00	460.00
02/03/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Cost of Sales entries for testing	1.4	280.00	392.00
02/03/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Participated in a discussion with J. Anbumani to identify alternative processing procedures	1.0	450.00	450.00
02/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Meeting with V. Ziemke to discuss her work status	0.3	650.00	195.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended meeting with C. Alsager regarding SAS 88 entry testing	0.3	270.00	81.00
02/03/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared confirmations for the price testing	1.4	240.00	336.00
02/03/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Assisted M. Brenman in preparing a request list for J. Lowry of all the property and special tooling outstanding requests	1.4	200.00	280.00

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02/03/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: Delphi Products Service Solutions account receivable rollforward	0.7	240.00	168.00
02/03/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with managers and partners to discuss audit status and planning for the next week	1.3	650.00	845.00
02/03/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated physical inventory cutoff testing with new selections for Automotive Holdings Group	2.6	200.00	520.00
02/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted correspondence with participating offices on warranty and anticipated insurance recovery matters	0.5	440.00	220.00
02/03/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed audit procedures related to 2005 dividend plan with J. Neuenschwander and A. Miller	0.4	525.00	210.00
02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/3/06	0.4	270.00	108.00
02/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared third pass review notes on Financial Reporting cycle	0.6	280.00	168.00
02/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Verified current year accrued IT expenses amounts to prior year restatement amounts	3.1	270.00	837.00
02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed assets rollforward with fixed asset analyst for Energy & Chassis and obtained original reconciliations for construction work in process.	0.7	270.00	189.00
02/03/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared trial balance 141 at 12/31/05 to trial balance 141 updated at 2/2/2006	1.8	240.00	432.00
02/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed correspondence received from international units related to final audit procedures	0.8	390.00	312.00
02/03/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Steele and R. Nedadur re: Delphi Products and Service Solutions open audit requests	0.7	240.00	168.00
02/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.4	480.00	672.00
02/03/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Followed up on observations regarding Delphi call log control.	0.6	650.00	390.00
02/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to various voicemail messages regarding the status of general computer control testing	1.5	650.00	975.00
02/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final workpapers for payroll liabilities service center	1.8	240.00	432.00
02/03/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed the status of outstanding requests for property and accounts receivable with C. High, Accounting Manager	0.4	240.00	96.00
02/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated open items list for 2/3/06	0.6	390.00	234.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with J. Tomas in regards to rollforward testing of accounts receivable at Delphi Product and Service Solutions	0.7	270.00	189.00
02/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended conference call with B. Plumb, J. Aughton, M. Crowley, B. Gordon re: asset impairment approach at similar distress companies	0.8	440.00	352.00
02/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created and sent new Financial Reporting request lists based on new controls to be tested	1.2	280.00	336.00
02/03/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed the elimination of sales and profit in inventory with M. Brenman	0.3	390.00	117.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with J. Tomas regarding cut-off testing selections at Delphi Product and Service Solutions	0.3	270.00	81.00
02/03/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared the 2005 Income tax workpapers for the deferred taxes.	3.5	295.00	1,032.50
02/03/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and discussed open items list with M. McWhorter	1.4	390.00	546.00
02/03/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in a status meeting with T. McGowan and L. Tropea re: control audit.	0.5	650.00	325.00
02/03/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and met with S. Kihn and D. Moyer on the process followed for prepetition liability payments	1.2	390.00	468.00

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02/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and met with J. Badie re: Delphi Product & Systems Solutions	0.9	490.00	441.00
02/03/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed the elimination of sales and profit in inventory with K. Ferrer, Manager	0.3	240.00	72.00
02/03/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed overall status of the Segregation of Duties testing and final conclusions with T. McGowan, L. Tropea, and D.Tauro	2.0	525.00	1,050.00
02/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi data for transactions processed via wire room	1.1	490.00	539.00
02/03/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list for distribution to Delphi	0.4	650.00	260.00
02/03/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated Open Items List	0.4	200.00	80.00
02/03/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and discussed the explanations for other expense and income testing with W. Kwok, ERS Consultant	1.2	240.00	288.00
02/03/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Made the documentation for the journal entry testing for Delphi general ledger	2.3	280.00	644.00
02/03/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the outstanding responses received for the user access listing validations for Packard testing	2.1	275.00	577.50
02/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts payable workpapers for Steering division	0.5	240.00	120.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared pension and other post employment benefits assumptions for 2005.	1.8	270.00	486.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with B. Murray re: open items for Benefit liabilities and summary exhibits for pension plans	0.3	270.00	81.00
02/03/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed core team testing documentation for allowance testing and identified control activities for re-performance for Steering revenue	2.8	390.00	1,092.00
02/03/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with J. Aughton, L. Tropea and Delphi re: controls over wire room	1.2	490.00	588.00
02/03/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the cutoff testing performed by J. Harrison, Audit Staff	1.3	240.00	312.00
02/03/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Canada General Sales Tax question with A. Miller	0.6	525.00	315.00
02/03/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched annual reports from comparable bankrupt companies re: review of SFAS 144 valuation analysis conducted by Delphi	1.3	375.00	487.50
02/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items list updates with J. Urbaniak	0.2	390.00	78.00
02/03/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed El Paso purchase orders, updated cutoff sheet, documented the remaining issues, and sent the workpapers for review	2.0	200.00	400.00
02/03/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed quality assurance review of completed inventory cycle interim testing controls	3.6	280.00	1,008.00
02/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Organized and reviewed the headquarters and corporate business process validation testing	1.5	480.00	720.00
02/03/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared filing of the fourth quarter BE-577 (Bureau of Economic Census Report 577) report	2.3	75.00	172.50
02/03/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled cash sub-account details to outstanding check reports	2.1	200.00	420.00
02/03/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted interim report to the Audit Committee on material weaknesses and significant deficiencies	0.7	650.00	455.00
02/03/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Met with G. Witter to discuss freight accruals	0.7	390.00	273.00

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02/03/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with J. Schmidt re: Delphi derivatives	0.4	240.00	96.00
02/03/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed other comprehensive income account reconciliations for Energy & Chassis and read Accounting Principles Board 18.	1.5	270.00	405.00
02/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Began review of general computer controls workpapers for Hyperion applications, section application support	1.0	525.00	525.00
02/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with J. Volek in regards to the corporate and headquarters business process testing	0.8	480.00	384.00
02/03/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Made selections for closed projects testing and requested additional support from property supervisor	1.1	200.00	220.00
02/03/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: wire room selections	0.4	270.00	108.00
02/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of automotive holding group and Energy & Chassis asset and liability testing procedures	1.6	440.00	704.00
02/03/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed client support regarding GST (Canadian) sales tax	0.6	270.00	162.00
02/03/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained an understanding of fixed asset control objectives - Group 1 to analyze if Delphi management sample was appropriate.	3.9	280.00	1,092.00
02/03/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Cost of Sales workpaper	2.1	280.00	588.00
02/03/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Compared trial balance 103 at 12/31/05 to trial balance 103 updated at 2/2/2006	1.7	240.00	408.00
02/03/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Edited tracking report for international deficiencies for reporting purposes	0.8	525.00	420.00
02/03/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafter letter to the Audit Committee re: additional fees	1.2	650.00	780.00
02/03/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process fieldwork for Dayton shared service center	0.5	480.00	240.00
02/03/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. Fleming and Delphi re: wire transfer process	1.3	490.00	637.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed 2005 benefit liability assumptions with B. Murray	0.3	270.00	81.00
02/03/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Added extra time code time detail elements to time detail drafts.	3.4	375.00	1,275.00
02/03/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Moyer re: Steering final audit procedures update.	0.6	270.00	162.00
02/03/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/3/2006	3.1	290.00	899.00
02/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the Delphi computer room operating system design and control deficiencies	0.7	480.00	336.00
02/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed accounting memos and workpapers related to Delphi's product exit plan	1.7	650.00	1,105.00
02/03/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Hyperion roll forward testing	1.2	280.00	336.00
02/03/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed status of audit at Delphi Steering division with D. Ralbusky	0.5	240.00	120.00
02/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items list updates with R. Favor	0.3	390.00	117.00
02/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated on a call with L. Marion, A. Brazier, B. Plumb and J. Aughton regarding asset and goodwill impairment analysis	0.8	650.00	520.00
02/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Urbaniak re: Canada GST questions	0.6	390.00	234.00

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02/03/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in a status meeting with S. Szalony, D. Moyer, K. Fleming, B. Plumb, M. Crowley and L. Marion re: financial audit.	1.0	650.00	650.00
02/03/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted an email to D. Ralbusky re: Benefit Liabilities and provided details	0.7	100.00	70.00
02/03/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client to discuss the status of open contract issues re: inventory price testing	2.2	240.00	528.00
02/03/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Meeting with J. Aughton regarding business process control testing approach and early results	0.2	650.00	130.00
02/03/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Attended Energy and Chassis warranty meeting with S. Szalony, C. Alsager and D. Krausch	1.5	650.00	975.00
02/03/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to inquiries from participating offices re: final reporting items and timing	1.0	440.00	440.00
02/03/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded inventory report to show total stock quantity by material number for Energy and Chassis plants	3.9	240.00	936.00
02/03/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list for cash, marketable securities, and long-term debt	2.2	200.00	440.00
02/03/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with L. Jones to discuss fourth quarter reserve analysis	2.1	200.00	420.00
02/03/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on agreeing the interim rollforward for investment testing to the trial balance and reviewing and documenting supports for dividends declared	2.8	240.00	672.00
02/03/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with J. Tomas, Auditor, regarding EW249 entry Cost of Sales	0.3	280.00	84.00
02/03/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Agreed inventory counts as determined during the annual physical inventory of the New Brunswick plant to the inventory compilation report	0.6	240.00	144.00
02/03/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed audit procedures related to 2005 dividend plan with J. Neuenschwander and J. Urbaniak	0.4	390.00	156.00
02/03/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the general computer control upload templates for Delphi Shanghai site	0.7	480.00	336.00
02/03/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed workpapers related to battery sale	0.8	650.00	520.00
02/03/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items list updates with A. Miller	0.2	525.00	105.00
02/03/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in a call with B. Plumb, M. Crowley and L. Marion re: impairment of assets and goodwill.	0.9	650.00	585.00
02/03/06	STEINER, ROBERT C JR	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in discussion with B. Plumb and others re an internal control issue.	1.0	670.00	670.00
02/03/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with S. Thomas re: additional information on wire transfer payment from Delphi and provided feedback to C. Cloud	0.8	100.00	80.00
02/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Delphi Seniors and Managers re: audit status	1.6	490.00	784.00
02/04/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on preparing Mexican buyback memo	1.1	240.00	264.00
02/04/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished testing of inventory obsolescence reserves	0.9	240.00	216.00
02/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed journal entries profiling results to determine selection criteria for testing	0.4	440.00	176.00
02/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created a status update for each Energy and Chassis audit area to track progress and timing	0.3	240.00	72.00
02/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared electronic workpapers for operations testing at Delphi Product and Service Solutions	2.1	270.00	567.00

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02/04/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in a meeting with J. Steele and R. Nedadur re: Delphi Products and Service Solutions open audit requests as of 2/4/06	1.2	240.00	288.00
02/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed commodity derivatives with J. Thomas	0.6	200.00	120.00
02/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared fourth quarter global fluctuation electronic workpapers regarding Delphi Product and Service Solutions	0.7	270.00	189.00
02/04/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed responses received from Latin America related to litigation matters	1.3	390.00	507.00
02/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented employee benefit obligation demographics for other postretirement benefits and pension	2.1	200.00	420.00
02/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of consolidated journal vouchers received from client and updated	1.3	270.00	351.00
02/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Finalized initial documentation of Safeguarding of Assets for review	1.2	280.00	336.00
02/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed headquarters tax items with Delphi Staff	0.3	240.00	72.00
02/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation received re: wire room testing	0.6	270.00	162.00
02/04/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested inventory amounts to inventory detail reports from on-site testing workpaper	1.6	200.00	320.00
02/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Researched pre-approval of Deloitte services re: proposed engagement to be performed by our Deloitte foreign location	1.4	270.00	378.00
02/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented New Brunswick plant annual physical inventory count testing showing that parts/quantities counted were included in the inventory report	0.6	240.00	144.00
02/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the corporate and headquarter business cycle control testing with J. Green	0.9	480.00	432.00
02/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support provided for accounts payable accruals and made additional sub-selections.	1.8	270.00	486.00
02/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed selections for property, plant and equipment for Energy & Chassis	0.3	200.00	60.00
02/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with senior and mangers on engagement team re: status update and discussion of issues and items noted during testing.	1.6	270.00	432.00
02/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed status of Steering audit areas to determine planning for staff on Monday	0.4	270.00	108.00
02/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/4/06	0.7	270.00	189.00
02/04/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed walkthrough documentation regarding safeguarding of assets walkthrough understanding	3.1	280.00	868.00
02/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: updated SharePoint documentation for the general computer control audit	0.3	480.00	144.00
02/04/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued analyzing other income to general ledger release for Delphi derivatives	0.6	240.00	144.00
02/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager to discuss timing of completion for Energy and Chassis audit areas	0.4	240.00	96.00
02/04/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared inquiries to the client re: money market funds	1.3	200.00	260.00
02/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Researched support for recording of other comprehensive income	0.3	270.00	81.00
02/04/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Compared trial balance 103 at 12/31/05 to trial balance 103 updated at 2/2/2006	0.7	240.00	168.00
02/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed commodity derivatives with A. Bacarella and J. Thomas	0.4	200.00	80.00

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02/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in a Manager and staff weekly update meeting	1.6	270.00	432.00
02/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared summary of comments on the asset impairment analysis for Cadiz, Spain and Gadsden, Alabama plant locations	1.9	440.00	836.00
02/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Created a status update for each Automotive Holdings Group audit area to track progress and timing	0.3	240.00	72.00
02/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed selections made for wire room testing and set up audit workpaper	2.8	490.00	1,372.00
02/04/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed draft letter to audit committee from B. Plumb	0.6	620.00	372.00
02/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list with E. Ludtke and K. McCoy	0.4	270.00	108.00
02/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed cash open items for Delphi Headquarters with A. Bacarella and E. Ludtke	0.4	200.00	80.00
02/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and attended senior accountant and manager update meeting with D. Moyer, K. Fleming, C. Alsager, A. Bacarella, J. Badie, and D. Ralbusky	1.6	440.00	704.00
02/04/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with J. Schmidt re: Delphi derivatives	0.5	240.00	120.00
02/04/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed partner comments on the work paper archive documentation	0.6	390.00	234.00
02/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented corporate head quarters process assessment status	2.4	280.00	672.00
02/04/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated second quarter cost of sales entries for appropriateness	3.7	390.00	1,443.00
02/04/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in a meeting with J. Willis re: Delphi Products and Service Solutions accounts receivable	1.6	240.00	384.00
02/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with D. Moyer, K. Fleming, S. Szalony, D. Ralbusky, C. Alsager, A. Bacarella regarding updates of the audit	1.6	270.00	432.00
02/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Formatted SAP download of roughly 130,000 records for E. Hoch	0.5	280.00	140.00
02/04/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested the second quarter standard and non-standard journal entry selections	2.8	390.00	1,092.00
02/04/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished testing of Uncosted Inventory	0.8	240.00	192.00
02/04/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Finished explanation of inventory variances at interim and final	1.2	240.00	288.00
02/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Communicated the status of the general computer control design and control deficiencies	0.4	480.00	192.00
02/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed accounts receivable requests with Delphi staff	0.8	240.00	192.00
02/04/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with audit managers and seniors to discuss the status of the divisional audit procedures	1.6	390.00	624.00
02/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final accounts receivable workpapers for headquarters division	1.6	240.00	384.00
02/04/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails, re: international status	0.8	650.00	520.00
02/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Researched on SAP and documented depreciation recalculation for property selections beginning balances and additions	2.0	200.00	400.00
02/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed staff prepared accounts receivables testing procedures performed for the Steering division.	3.7	270.00	999.00

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02/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched prohibited services related to potential service provided to Delphi in Korea	0.3	490.00	147.00
02/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed status update on areas for Energy & Chassis with E. Hoch	0.4	270.00	108.00
02/04/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed time entries not completed for November fee applications	0.4	490.00	196.00
02/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed explanations for credits in asset acquisitions and prepared questions for fixed asset analyst.	0.3	270.00	81.00
02/04/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented other postretirement benefits summary sheet to Watson Wyatt actuary reports	3.9	200.00	780.00
02/04/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed analysis of Saginaw Division control references to the expenditure service center for appropriateness	1.4	280.00	392.00
02/04/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed General Computer Control workpapers for Europe	1.5	650.00	975.00
02/04/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering workpapers for cash and other assets	0.7	490.00	343.00
02/04/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared inquiries to the client re: cash in bank balances	0.8	200.00	160.00
02/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and discussed status update on areas for Automotive Holdings Group with E. Hoch	0.2	270.00	54.00
02/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and requested operations testing fluctuation explanations for Delphi Product and Service Solutions accounts	0.6	270.00	162.00
02/04/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory cutoff testing performed by J. Harrison, Audit Staff	0.3	240.00	72.00
02/04/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Compared trial balance 141 at 12/31/05 to trial balance 141 updated at 2/2/2006	1.1	240.00	264.00
02/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded inventory balance by part number for Energy and Chassis plants included in the inventory balance as of 12/31/2005 to prepare for further analysis.	3.2	240.00	768.00
02/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list as of 2/4/06	0.7	270.00	189.00
02/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed company prepared accounting memoranda	1.9	650.00	1,235.00
02/04/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in a meeting with J. Badie re: Delphi Products and Service Solutions open items list as of 2/4/06	1.3	240.00	312.00
02/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued review of testing procedures and core team documentation for inventory cycle testing	2.4	280.00	672.00
02/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed testing selections for operations testing for Energy & Chassis	2.3	200.00	460.00
02/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in the Manager and senior audit status update meeting	1.6	270.00	432.00
02/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Set up testing workpapers for the pension and other post employment benefits valuation as of year end.	1.8	270.00	486.00
02/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared an explanation of issues regarding reconciliation of payables accounts and sub-accounts at Delphi Product and Service Solutions	0.3	270.00	81.00
02/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the Delphi computer room operating system control deficiency	0.3	480.00	144.00
02/04/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided explanation and guidance to staff K. McCoy and J. Tomas re: commodity testing	0.4	270.00	108.00
02/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted Internal Control over financial reporting interim letter for potential discussion at 2/13 audit committee	1.6	650.00	1,040.00
02/04/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on testing and documenting Exemplar inventory float	1.8	240.00	432.00

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02/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the Delphi financial audit substantive control findings	2.2	480.00	1,056.00
02/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed fixed asset detail to investigate the possible disposal of assets at Delphi Product and Service Solutions	0.4	270.00	108.00
02/04/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated audit procedures performed on final headquarters accounts payable accounts	1.8	240.00	432.00
02/04/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed audit procedures and open requirements related to the benefit liability audit procedures	0.9	390.00	351.00
02/04/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with C. Alsager to discuss timing of completion for Automotive Holdings Group audit areas	0.2	240.00	48.00
02/04/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with A. Bacarella and K. McCoy re: cash open items for Delphi headquarters	0.4	200.00	80.00
02/04/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the Delphi computer room general computer control scoping memo	0.7	480.00	336.00
02/04/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted potential disclaimer opinion wording for discussion with B. Steiner and others	2.1	650.00	1,365.00
02/04/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated Backup Hard Drives with CD's sent in from individuals.	1.5	280.00	420.00
02/05/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for 2/13/06 audit committee meeting	0.5	620.00	310.00
02/05/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared all the inventory workpapers for manager review	0.7	240.00	168.00
02/05/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on SAS 99 third quarter and fourth quarter cut off testing	1.0	280.00	280.00
02/05/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on price testing, explaining variances in materials cost	3.4	240.00	816.00
02/05/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open item list	0.4	280.00	112.00
02/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit committee control update memo.	0.8	650.00	520.00
02/06/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented Delphi Thermal & Interior division fixed assets cycle application control testing results	1.6	480.00	768.00
02/06/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Performed review of Delphi November fee-application.	3.5	375.00	1,312.50
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with D. Vogel, AR Analyst to discussed the current open item list	0.3	280.00	84.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of third quarter sales to fourth quarter sales in regard to the flux in Accounts receivable	1.5	240.00	360.00
02/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and developed subsequent questions regarding detailed cost of sales selections at Delphi Product and Service Solutions	3.4	270.00	918.00
02/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Downloaded account data from SAP	0.7	280.00	196.00
02/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: derivatives settlement detail	0.4	270.00	108.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed S. Reinhart's fluctuation analysis to get the information D&T useful in the substantive testing of other income and expense	2.5	250.00	625.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed questions on credit balances in asset acquisitions file with fixed asset analyst for Energy & Chassis	0.1	270.00	27.00
02/06/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and logged responses from China into the open items list for the international reporting units.	1.0	390.00	390.00
02/06/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed open tooling accounting issues at Energy and Chassis	1.3	650.00	845.00

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02/06/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Compiled all the necessary files for the journal entry testing for fourth quarter for Mexico and us plants for and sent the request for the trial balances for the analyses	2.5	280.00	700.00
02/06/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited letter for B. Brust re: additional audit fees and sent it to B. Plumb for review	0.9	100.00	90.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Steering division accounts receivable workpapers	1.9	240.00	456.00
02/06/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed status of fourth quarter data and download with J. Anbumani	0.2	450.00	90.00
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented analytical procedures re: other income and expense accounts as of year end for the Delphi Steering division	1.2	270.00	324.00
02/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed derivatives workpapers with A. Barcella for Delphi Headquarters	0.9	200.00	180.00
02/06/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested accumulated translation adjustment of foreign currency associated with investment in minority joint venture testing	0.9	240.00	216.00
02/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented plant code differences in relation to Delphi headquarters extended disability demographic testing.	0.8	200.00	160.00
02/06/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: contract support from purchasing for Energy and Chassis divisional inventory price testing items.	0.9	240.00	216.00
02/06/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed inventory standard pricing errors and discussed with S. Szalony	1.2	650.00	780.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: Substantive and analytic rollforward audit procedures at Delphi Products and Service Solutions	0.7	240.00	168.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering consolidated accounts workpaper	1.1	490.00	539.00
02/06/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed headquarters business cycle templates to determine scope	1.3	480.00	624.00
02/06/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Analyzed international deficiencies for trends to identify more significant deficiencies	3.7	525.00	1,942.50
02/06/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated independent testing documentation template	1.5	280.00	420.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering other asset workpapers	0.4	490.00	196.00
02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed purchase order e-mails and agreements to determine appropriate audit procedures and acceptable evidential matter	1.5	440.00	660.00
02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis interim and final investment workpapers for manager review and review note comments	1.7	440.00	748.00
02/06/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed headquarter benchmarking analysis with J. Green	0.7	480.00	336.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of the Circuit City past due balance as it relates to third quarter to fourth quarter accounts receivable flux	0.5	240.00	120.00
02/06/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on analytic review of pre and post petition accounts.	3.0	200.00	600.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final inventory workpapers for Steering division	1.7	240.00	408.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Received and reviewed updated fixed asset rollforward from fixed asset analyst.	0.2	270.00	54.00
02/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented new templates for corporate headquarters walkthrough documentation	2.7	280.00	756.00
02/06/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated status of inventory adjustments testing	2.6	390.00	1,014.00
02/06/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented contract support received from J. Schaeper, Delphi Purchasing department, for Energy and Chassis divisional inventory price testing	3.2	240.00	768.00
02/06/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: design deficiencies and status of corporate business cycle testing	0.5	480.00	240.00

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02/06/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented inquiries for wire room testing detail	3.1	200.00	620.00
02/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and sent email to client regarding subsequent sales and returns detailed selection requests at Delphi Product and Service Solutions	0.7	270.00	189.00
02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed with E. Hoch inventory standard versus actual cost price testing for Energy & Chassis inventory balances	0.4	440.00	176.00
02/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Compared final copy of battery business sale, file# 05-200-01b, to September 29, 2005 copy for changes for Delphi Headquarters	1.1	200.00	220.00
02/06/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: Greater than 90 days inventory as booked to cost of goods sold for Delphi Shanghai	1.3	240.00	312.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed audit index re: other income and expense	0.8	250.00	200.00
02/06/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and met with W. Tillotti regarding investment accounting	0.5	650.00	325.00
02/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with J. Tomas regarding substantive and analytic rollforward audit procedures at Delphi Product and Service Solutions	0.7	270.00	189.00
02/06/06	OLMORE, DAVID S	SENIOR MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in discussion with B. Steiner, B. Plumb on Fair Market Value calculations	1.0	450.00	450.00
02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the fixed assets supplemental model audit program procedures developed to test asset disposals	0.7	440.00	308.00
02/06/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created a reference document referring all testing to the expenditure service center where it was applicable	1.6	280.00	448.00
02/06/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tied out investment final leadsheet numbers as of year end to testing performed.	0.3	200.00	60.00
02/06/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Developed application control testing work plan	1.0	480.00	480.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented fixed asset disposal testing procedures for all divisions	0.6	270.00	162.00
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared cost of sales testing procedures for year end 2005.	1.9	270.00	513.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of receivable invoice support as it relates to the year end accounts receivable flux.	0.7	240.00	168.00
02/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding subsequent sales and returns detailed selection requests at Delphi Product and Service Solutions	0.7	270.00	189.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up audit file	0.4	250.00	100.00
02/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed rollforward testing for Saginaw division	3.1	480.00	1,488.00
02/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated commodities testing for Delphi Headquarters	2.1	200.00	420.00
02/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Rollforward testing template	3.6	280.00	1,008.00
02/06/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Prepared for and participated in a discussion of impairment methodologies with fair value specialists, M. Crowley and S. Szalony	1.2	650.00	780.00
02/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes and updated testing for Safeguarding of Assets cycle	3.1	280.00	868.00
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deason re: other operating income and expense detail selections.	0.3	270.00	81.00
02/06/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded SAP information for Wichita Falls plant to determine if selected part numbers had any quantity as of 12/31/2005 at that plant location.	2.6	240.00	624.00
02/06/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in the application control meeting with A. Kulikowski and T Bomberski	0.7	525.00	367.50
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed sales and cost of sales analysis for the Steering division as of year end.	2.9	270.00	783.00
02/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided based on follow up questions on postpetition liability accounts at the Delphi Thermal and Interior division	1.9	270.00	513.00

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02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted communication to domestic participating office locations re: focused audit procedures on fixed asset disposals	0.6	440.00	264.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared technical accounting memo re: clutch business	1.9	490.00	931.00
02/06/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested Other Assets final lead sheet numbers for 12/31/05.	2.8	200.00	560.00
02/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated deficiency tracker for Financial Reporting	0.4	280.00	112.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: Zoyto accounting entries	0.7	240.00	168.00
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures re: other income and expense detail testing selections as of year end for the Delphi Steering division	3.1	270.00	837.00
02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi news articles re: current negotiations with union and General Motors to determine impact on audit procedures	0.5	440.00	220.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final special tools workpapers for Delphi Steering division	1.7	240.00	408.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with T. Termini, Cost Accounting re: reviewed journal entries and supporting backup	0.4	280.00	112.00
02/06/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed planning and logistical items with W. Tang, Senior and M. Brenman, Senior	1.5	200.00	300.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: reconciling items to account 1880	0.5	240.00	120.00
02/06/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed planning and logistical items with W. Tang, Senior and M. Stamenkovic, Assistant	1.5	240.00	360.00
02/06/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Drafted control observations for discussion with the Audit Committee.	3.2	650.00	2,080.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed audit open items listing prepared for distribution	1.4	490.00	686.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed final inventory balances with Delphi Steering division staff	0.7	240.00	168.00
02/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pay period differences in relation to Delphi headquarters sickness and accident demographic testing.	0.9	200.00	180.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated workpaper 5465 after reviewing the variance entry	0.7	250.00	175.00
02/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed independent testing template for Inventory to compile request list and status check	0.4	280.00	112.00
02/06/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Added dates to the "date received" column of open item list so client may track status	0.5	240.00	120.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Other income and expense testing	1.6	280.00	448.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the income statement sent by S. Reinhart re: relevance to testing	0.5	250.00	125.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions regarding other income and expense testing and supporting documentation with M. Brenman	0.8	280.00	224.00
02/06/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed differences between 10/31/05 report and prior reports re: review of 142 valuation analysis conducted by Delphi	3.2	375.00	1,200.00
02/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed the length of credited service hours of selections in relation to other postretirement benefits demographic testing with C. Jefferies from the National Benefits Center.	2.7	200.00	540.00
02/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Form 321's provided by client	4.0	270.00	1,080.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the other income and expense accounts and identified accounts that need supporting documents	0.8	250.00	200.00

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02/06/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared cash final leadsheet balances to interim balances and analyzed fluctuations. Tested cash final leadsheet as of year end.	1.3	200.00	260.00
02/06/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched accounting for variable interest entity	1.8	650.00	1,170.00
02/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed model audit procedures and workpapers for derivatives for Delphi Headquarters	1.9	200.00	380.00
02/06/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed inventory price testing	3.8	390.00	1,482.00
02/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Created memo regarding retention of re-performance testing for Core Team workpapers	0.7	280.00	196.00
02/06/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed supporting documentation obtained for inventory testing with W. Tang, Senior	0.6	240.00	144.00
02/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed topics to cover in legal meeting with J. Papelian	0.3	390.00	117.00
02/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated property, plant and equipment additions testing and beginning balance testing with account numbers from SAP system	1.5	200.00	300.00
02/06/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with G. Chopko to discuss restatement entries and obtain additional information for testing, additionally attended the meeting M. Stamenkovic, Assistant	0.3	240.00	72.00
02/06/06	LUOTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing of wire room selection documentation	3.8	200.00	760.00
02/06/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Extrapolated error rate found in price testing over entire inventory population for Energy and Chassis to calculate capitalized variance	1.9	240.00	456.00
02/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Corrected Hyperion documentation in control audit tool to include detailed references to documents	2.3	280.00	644.00
02/06/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed accrual testing and set up with M. Stamenkovic, Assistant	0.4	240.00	96.00
02/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed details received from Packard team on legal reserves	0.4	390.00	156.00
02/06/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with S. Reinhart with W. Tang to discuss other income and expense fluctuations from September to December of current year	0.6	240.00	144.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of Delphi Products and Service Solutions allowance for doubtful accounts	1.2	240.00	288.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with J. Badie re: detail operations selection at Delphi Products and Service Solutions	0.4	240.00	96.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Headquarters audit status for investments in consolidated subsidiaries	0.3	490.00	147.00
02/06/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared information relating to audit progress for the audit committee meeting of February 13	2.3	650.00	1,495.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Accounts Receivable Manager re: questions and additional support needed for accounts payable - trade testing	0.8	270.00	216.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed accrued liability balances as of 12/31/05 for Automotive Holdings Group and prepared request list for General Accounting Manager	2.7	270.00	729.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open item list for D. Vogel	0.4	280.00	112.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final property workpapers for Steering division	1.6	240.00	384.00
02/06/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and participated in discussion with B.Plumb re: Fixed Asset physical inventory difference of \$20 million. Also discussed with J.Clark re: instructions to her to get an explanation from Ron Jobe.	0.5	650.00	325.00
02/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the corporate and headquarter business cycle control testing with C. Snyder	0.9	280.00	252.00

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02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed process to obtain account numbers for beginning balance selections with fixed asset analyst for Energy & Chassis	0.1	270.00	27.00
02/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed revenue business process fieldwork approach for Dayton testing	0.6	480.00	288.00
02/06/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed detailed journal entry testing for second quarter 2005	0.9	390.00	351.00
02/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared effectiveness calculations for Delphi Headquarters derivatives	3.8	200.00	760.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Contract Management Testing re: ensured all invoices matched the purchase orders and all entries are posted in proper period	1.4	280.00	392.00
02/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and developed subsequent questions regarding detailed sales selections at Delphi Product and Service Solutions	2.8	270.00	756.00
02/06/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated workpaper 5723 with tested wire room information	3.6	200.00	720.00
02/06/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the headquarter and corporate business controls to determine the frequency	0.6	480.00	288.00
02/06/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed email attachments for the Final Reports of the Worldwide Audit Instructions and provided to N. Bahan for review	2.4	100.00	240.00
02/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. McCoy re: derivatives commodity testing	0.9	270.00	243.00
02/06/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented Delphi Electronic & Safety division revenue cycle application control testing results	2.2	480.00	1,056.00
02/06/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing as required by D&T Detroit for 2/6/06	0.5	240.00	120.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/6/06	0.8	270.00	216.00
02/06/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed where management testing could be leveraged for purposes of independent testing of fixed assets	0.9	280.00	252.00
02/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Created memo regarding rollforward reliance on Delphi Management Rollforward Survey	0.9	280.00	252.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of Best Buy special terms and accounts receivable flux	0.9	240.00	216.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed miscellaneous accounts receivable balances with Delphi staff	0.4	240.00	96.00
02/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed interim and final work papers for Thermal and Interior liabilities	2.8	390.00	1,092.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed audit status for income tax	0.7	490.00	343.00
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: cost of sales analysis questions and additional request for Steering division	0.6	270.00	162.00
02/06/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented Delphi Electronic & Safety division expenditure cycle application control testing results	1.2	480.00	576.00
02/06/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions regarding other income and expense testing and supporting documentation with W. Kwok, ERS	0.8	240.00	192.00
02/06/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested investments journal voucher equity investment rollforward workpaper 5215 for 12/31/05.	0.3	200.00	60.00
02/06/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed detailed journal entry testing for the first quarter 2005	1.1	390.00	429.00
02/06/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and prepared comments related to headquarters trial balance ledgers	1.8	650.00	1,170.00
02/06/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed open areas in inventory testing and follow up to be performed with W. Tang, Senior	1.0	240.00	240.00
02/06/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated information request document for Saginaw revenue.	1.7	390.00	663.00

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02/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed headquarter benchmarking analysis with C. Snyder	0.5	280.00	140.00
02/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke re: wire room selection testing instructions	0.4	270.00	108.00
02/06/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared first level review notes for expenditure cycle business process testing	3.2	280.00	896.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of reconciling items to account 1880	1.3	240.00	312.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of Mitex and its flux with regard to accounts receivable	0.4	240.00	96.00
02/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed credited service hours and birth years in relation to sickness and accident demographic testing with J. Plizga from the National Benefits Center.	1.9	200.00	380.00
02/06/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Developed matrices for international deficiencies	2.2	525.00	1,155.00
02/06/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed potential new WBS elements, expected datasets, and drafted responses to emails and voicemails re: same	2.3	500.00	1,150.00
02/06/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with A. Bacarella re: wire selection testing procedures	0.4	200.00	80.00
02/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and developed subsequent questions regarding detailed other income and expense selections at Delphi Product and Service Solutions	3.1	270.00	837.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/6/06	0.5	270.00	135.00
02/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding treasury business process testing at Saginaw	0.5	480.00	240.00
02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis inventory capitalization testing procedures and considered the impact on inventory balances	2.2	440.00	968.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Transferred technical accounting memos into audit file and updated control log	0.8	490.00	392.00
02/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated format of open items list for 2/6/2006	3.9	290.00	1,131.00
02/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.5	480.00	720.00
02/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Tested control relating to negative inventory and non-productive inventory	0.8	280.00	224.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Executed transfer of audit file	0.4	250.00	100.00
02/06/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Obtained quantity by part number for Energy and Chassis inventory price testing selections	2.1	240.00	504.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Made additional selections re: Delphi Products and Service Solutions sales	0.8	240.00	192.00
02/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed investment entry for the restatement for the joint venture KDS with G. Stevons.	2.1	200.00	420.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on SAS 99 third quarter and fourth quarter cut off testing	2.2	280.00	616.00
02/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed interim and final work papers for Thermal and Interior assets	3.9	390.00	1,521.00
02/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with T. Castle regarding capitalization issues on Delphi Thermal and Interior fixed assets	2.5	270.00	675.00
02/06/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Revised the statistical analysis system program for pulling out the journal entry lines of interest for account 1810 in system applications and product in data processing system	3.9	280.00	1,092.00
02/06/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed income statement follow up to be performed with W. Tang, Senior	0.4	240.00	96.00
02/06/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and met with T. Sticklinski re: FTS site	0.8	280.00	224.00
02/06/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested Accrued Liabilities final lead sheet numbers for 12/31/05.	0.8	200.00	160.00

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02/06/06	PETERSON, JOHN D G	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted email to D.Moyer re: case billings	0.3	500.00	150.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed updated asset acquisitions selection for FY 2005 for Energy & Chassis	0.3	270.00	81.00
02/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: treasury wire detail	0.4	270.00	108.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed final accounts receivable for Automotive Holdings Group	0.9	270.00	243.00
02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed correspondence from international participating offices re: 2005 audit procedures and responded as necessary	0.5	440.00	220.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented information received for selections for accounts payable - trade for Energy & Chassis	1.2	270.00	324.00
02/06/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested journal voucher equity investment rollforward workpaper 5215 for 12/31/05.	1.0	200.00	200.00
02/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/6/2006	3.9	290.00	1,131.00
02/06/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Reviewed CFO legal report and discussed issues with K. Fleming	3.1	650.00	2,015.00
02/06/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in discussion with B. Steiner, B. Plumb re: Fair Market Value calculations	1.0	670.00	670.00
02/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated initial information provided for Delphi Interior special tools rebill payments by R. Hamilton	3.2	270.00	864.00
02/06/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in call with A. Jain, B. Plumb and S. Szalony regarding bankruptcy impairment accounting	0.5	650.00	325.00
02/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Delphi open items list status tracker for 2/6/06	1.9	270.00	513.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed material discussed with G. Naylor, Supervisor, Accounts Receivable regarding other income and expense testing	1.6	280.00	448.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared request lists for supporting documents for Sales Revenue Testing	0.7	280.00	196.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested for additional support for Cost of Sales testing	0.4	280.00	112.00
02/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed initial analytical review of Delphi Thermal and Interior income statement accounts	1.1	270.00	297.00
02/06/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested Cash final leadsheet numbers for 12/31/05.	3.3	200.00	660.00
02/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the walkthrough approach for the Corporate controls with C. Snyder	0.4	280.00	112.00
02/06/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and corrected review notes for Saginaw revenue.	3.4	390.00	1,326.00
02/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Worked on excel formula to calculate totals of all types for all divisions for open items list	0.9	280.00	252.00
02/06/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed correspondence received from international teams	0.6	390.00	234.00
02/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented headquarters demographics for salary and hourly other postretirement benefits and pension.	3.1	200.00	620.00
02/06/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Provided update to D. Moyer on fourth quarter SAP data	0.2	450.00	90.00
02/06/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed inventory capitalization analysis	2.9	390.00	1,131.00
02/06/06	CLARK, JILL M	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed open items review as of 2/6/06	2.7	390.00	1,053.00

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02/06/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed plant codes in relation to extended disability demographic testing with R. Rock from the National Benefits Center.	0.6	200.00	120.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open notes for SAS 99 third quarter and fourth quarter journal entry testing	0.6	280.00	168.00
02/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued to agree pertinent details from 321 forms to detail listing of wires for normal selections	3.3	270.00	891.00
02/06/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended conference call with A. Jain, B. Plumb, M. Crowley re: SFAS 142 and 144 valuation analysis conducted by Delphi	1.3	375.00	487.50
02/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed corporate and application controls approach	0.7	480.00	336.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the other income expense testing workpaper	0.8	250.00	200.00
02/06/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Sorted client response from Automotive Holdings Group open item list for operations testing in order to make additional requests	0.5	240.00	120.00
02/06/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared disposal testing and made selections for 2005 audit of property, plant and equipment for Energy & Chassis	0.8	200.00	160.00
02/06/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared first level review notes for fixed asset testing	2.1	280.00	588.00
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deason re: sale of scrap account revenue detail recorded for the Steering division.	0.2	270.00	54.00
02/06/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed testing to be performed for the restatement entries with M. Brenman, Senior	0.9	200.00	180.00
02/06/06	WHITE, JULIE R	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Valuation team re: Delphi SAS 73 Review	0.8	300.00	240.00
02/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Dayton Accounts Receivable Service Center control testing results in appropriate format.	2.5	280.00	700.00
02/06/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Formatted and reviewed the report for the journal entry lines for account 1810 and discussed with S. Szalony	0.8	280.00	224.00
02/06/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared daily back-ups of audit files	0.7	100.00	70.00
02/06/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with audit team re: SFAS 142/144 status and technical issues	1.0	750.00	750.00
02/06/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed planning and logistical items with M. Brenman, Senior	0.8	200.00	160.00
02/06/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on collecting support for journal entry testing.	0.5	200.00	100.00
02/06/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed testing to be performed for the restatement entries with M. Stamenkovic, Assistant	0.9	240.00	216.00
02/06/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Met with L. Tropea to discuss Segregation of Duties summary document and prepared summary document	2.0	525.00	1,050.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented the results of accounts receivable testing for Steering division	1.5	240.00	360.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Compared special tools ledger balances to Hyperion and compared rollforward activity for 2005 to detail provided.	1.4	270.00	378.00
02/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed pertinent details from 321 forms to detail listing of wires for normal selections	0.7	270.00	189.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed interim accounts receivable for Automotive Holdings Group	1.3	270.00	351.00
02/06/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Designed 2/6/2006 open items list reports to send to the lead client service partner	1.5	290.00	435.00
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented client responses to questions for the restatement pushdown entry for the Steering division	0.5	270.00	135.00

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02/06/06	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Downloaded data from Hyperion for audit team out at thermal and interior	0.6	280.00	168.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of procedures performed on the accounts receivable aging and allowance for doubtful accounts	0.5	240.00	120.00
02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and attended conference call with B. Plumb, M. Crowely, A. Jain, and R. Springer re: asset impairment fair value methodology and assumptions	1.0	440.00	440.00
02/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed amortization schedule for ignition generators as revised in 2005.	0.7	270.00	189.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Sent email to S. Reinhart, detailing our request for the other income and expense testing	0.4	250.00	100.00
02/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated status of Financial Reporting and Safeguarding of Assets control activities and rollforward testing	0.6	280.00	168.00
02/06/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed where management testing could be leveraged for purposes of independent testing of expenditures	1.2	280.00	336.00
02/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and sent cash settlement selections e-mail to client	0.5	270.00	135.00
02/06/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on categorizing pre and post petition accounts.	3.5	200.00	700.00
02/06/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed second segment of datasets from W.Butt for October and November monthlies	1.4	500.00	700.00
02/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the special tooling detail provided by the Energy & Chassis management and noted the differences between recorded balance and detail provided	1.4	440.00	616.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed variances in property accounts between interim and final balances with Delphi Steering divisional staff	0.8	240.00	192.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created analytic to compare account receivable balances to prior periods.	2.3	240.00	552.00
02/06/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on accrued liabilities work paper set up	1.0	200.00	200.00
02/06/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: gathering documentation for wire room testing	0.6	200.00	120.00
02/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with J. Tomas regarding detailed operations selections at Delphi Product and Service Solutions	0.4	270.00	108.00
02/06/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/6/06 for the Delphi Sarbanes-Oxley procedures	0.9	525.00	472.50
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: sales analysis questions for year end reporting for the Steering division.	0.5	270.00	135.00
02/06/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and updated open items listing	2.2	650.00	1,430.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated audit open items listing	0.4	490.00	196.00
02/06/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested investment final leadsheet numbers as of year end.	0.5	200.00	100.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Referenced explanations made at accounts receivable flux analysis to accounts receivable aging, allowance for doubtful accounts, and the accounts receivable leadsheet.	0.9	240.00	216.00
02/06/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Saginaw	0.7	480.00	336.00
02/06/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of XM Satellite receivable as it relates to the year accounts receivable flux	0.8	240.00	192.00
02/06/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the wire room selections documentation	0.9	200.00	180.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email question regarding Deloitte services provided to Delphi for their accrual	0.2	490.00	98.00

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02/06/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed planning and logistical items with W. Tang, Senior	0.4	240.00	96.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed analytical procedures on Steering division accounts payable accounts	1.6	240.00	384.00
02/06/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Contract Management Testing re: ensured all revenue recognized meets corporate policy	0.5	280.00	140.00
02/06/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Investigated reconciliation for Delphi Thermal and Interior equity method joint venture for Delphi Korea	1.7	270.00	459.00
02/06/06	TOMLINSON, MARC E	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Assisted Data Quality and Integrity (DQI) team with set up of server for data processing	1.0	510.00	510.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tied bad debt expense and site preparation cost to Reserve Analysis and Accrued Liability Combined Final Leadsheet	0.4	250.00	100.00
02/06/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed core team testing of miscellaneous shipping process for Saginaw revenue.	2.3	390.00	897.00
02/06/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented Delphi Thermal & Interior division revenue cycle application control testing results	1.6	480.00	768.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed third quarter global fluctuation analysis	0.9	250.00	225.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on workpaper 5472B: Clinton Physical Inventory Cut-off Testing.	0.7	250.00	175.00
02/06/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated testing program for Saginaw revenue.	2.9	390.00	1,131.00
02/06/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed planning and logistical items with M. Stamenkovic, Assistant	0.4	240.00	96.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed time and expense information for fee application	0.8	490.00	392.00
02/06/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed several wire selections to supporting documentation	1.2	270.00	324.00
02/06/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Updated the status of the journal entry testing project, sent out the instruction for using FTS site and consulted the status for the journal entry files for fourth quarter	1.5	280.00	420.00
02/06/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed testing to be performed for the global fluctuation analysis with W. Tang, Senior	0.8	240.00	192.00
02/06/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Added discrepancies noted in testing to the deficiency tracker for Safeguarding of Assets	0.5	280.00	140.00
02/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and developed subsequent questions regarding detailed RMA (returns) selections at Delphi Product and Service Solutions	1.9	270.00	513.00
02/06/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed outstanding items with Delphi Steering division internal audit staff	0.3	240.00	72.00
02/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for Steering and benefit liabilities year end items.	0.5	270.00	135.00
02/06/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Browsed through miscellaneous file to find the entry to capitalize the variances in inventory	0.8	250.00	200.00
02/06/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed Packard fixed asset write-off with B. Colin	0.4	650.00	260.00
02/06/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with G.Chopko and M. Brenman, Senior to discuss restatement entries and obtain additional information for testing	0.3	200.00	60.00
02/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared email response to tax question from Delphi Singapore	0.4	490.00	196.00
02/07/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for fixed asset cycle business process testing	2.4	280.00	672.00
02/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Saginaw	1.3	480.00	624.00

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02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed status of outstanding request in property, special tooling inventory, and journal entries with C. Zerull	0.4	240.00	96.00
02/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: inconsistent dates on 321 forms for wires	0.3	270.00	81.00
02/07/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared marketable securities confirmations with workpaper 3220B	0.9	200.00	180.00
02/07/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 2/13/06 audit committee agenda from Delphi	0.2	620.00	124.00
02/07/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on restatement journal entries testing.	3.5	200.00	700.00
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes and supporting documents from meeting with T. Termine	0.5	280.00	140.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Contacted N. Leach and D. Burns regarding proof of payment related to price testing	1.2	250.00	300.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the application control meeting with A. Kulikowski and T. Bomberski	0.4	480.00	192.00
02/07/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with A. Brazier (client) status of open accounting memos to be provided re: precious group metals inventory	0.5	440.00	220.00
02/07/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response received from J. Erickson related to tax holidays	0.6	390.00	234.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Established the audit file structure for the Corporate business control testing	0.8	480.00	384.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed journal entry testing for third and fourth quarter of current year with W. Kwok, ERS	0.4	240.00	96.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in a discussion with Delphi Steering assistant finance director re: Delphi Steering audit status and open items	1.1	490.00	539.00
02/07/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed the divestiture audit of catalyst business with L. Diaz and R. Young (2 meetings)	2.1	650.00	1,365.00
02/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with J. Tomas regarding Zoyto accounting issues (agent issues) at Delphi Product and Service Solutions	0.3	270.00	81.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on the fourth quarter flux related to Trade accounts payable	0.5	250.00	125.00
02/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with fixed asset manager and analyst re: special tools rollforward for 2005.	0.9	270.00	243.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering investments workpapers	0.9	490.00	441.00
02/07/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues and unresolved items with J. Erickson and J. Urbaniak	1.3	390.00	507.00
02/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded and reviewed SAP System report for repairs and maintenance for Energy & Chassis	1.6	200.00	320.00
02/07/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the credits in accounts receivable analysis prepared by data, quality, and integrity analysis for unclaimed property	2.8	440.00	1,232.00
02/07/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed inventory open items with K. Ferrer, Audit Manager	1.0	240.00	240.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages relating to control testing activities	0.5	650.00	325.00
02/07/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed consolidation audit open items list for consistency and themes of issues and corrections	0.5	440.00	220.00
02/07/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation request list for Saginaw revenue.	2.4	390.00	936.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed internal control workpapers relating to computer operations within the general computer control environment	1.0	650.00	650.00
02/07/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Combined monthly datasets, drafted time summary schedule and individual summary schedules	3.7	500.00	1,850.00

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02/07/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails, re: international status	0.4	650.00	260.00
02/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Researched guidance regarding reliance on others for business process testing	1.8	480.00	864.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and discussed documentation of explanations for other expense and income testing with W. Kwok, ERS Consultant	0.6	240.00	144.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed testing to be performed for the global fluctuation analysis with W. Tang, Senior	0.6	240.00	144.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed SOD Conclusionary Discussion document with L. Tropea	0.5	650.00	325.00
02/07/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation provided in the testing of Delphi Technologies Division contracts.	4.0	390.00	1,560.00
02/07/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed up with T. Bishop and N. Moss re: Delphi Board of Directors meeting minutes from October 2005 to current and provided copies to B. Plumb and K. Fleming for review	2.4	100.00	240.00
02/07/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: selections made for testing the allied imbalance as recorded by Energy and Chassis as of 12/31/2005.	1.5	240.00	360.00
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts receivable aging analysis with Delphi Steering division staff	0.6	240.00	144.00
02/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed warranty support provided for 12/31/05 and updated warranty memo for Automotive Holdings Group.	3.8	270.00	1,026.00
02/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed explanations for differences between SAP system balances to Hyperion balances with C. Alsager	0.2	200.00	40.00
02/07/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coordinated procedures on Delphi accounts receivable allowance relating to bankrupt customer Collins & Aikman	1.3	270.00	351.00
02/07/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested accrued liabilities on leadsheet for 12/31/05.	3.8	200.00	760.00
02/07/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails, re: staffing levels	0.1	650.00	65.00
02/07/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior contracts for selections made for fourth quarter sales testing.	2.7	200.00	540.00
02/07/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed inventory subaccount reconciliations for December balances	2.9	390.00	1,131.00
02/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client and K. McCoy re: commodity accounting questions	1.1	270.00	297.00
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared listing of legal confirmations to request for the 2005 audit	0.6	390.00	234.00
02/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared e-mail of tax rate by country selections to J. Erickson	1.1	525.00	577.50
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented and reviewed SAS 99 third quarter and fourth quarter journal entries testing - auditing entries	2.8	280.00	784.00
02/07/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Planned the open items status summary per division to enable the client gain a better understanding of the items requested by Deloitte & Touche	3.4	290.00	986.00
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for interim Steering division accounts receivable workpapers	1.8	240.00	432.00
02/07/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read the write-up of Mercer report	1.5	255.00	382.50
02/07/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/7/2006	2.4	290.00	696.00
02/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding accounting for inter-company cross charges at Delphi Product and Service Solutions	0.6	270.00	162.00

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02/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Continued documenting Dayton Accounts Receivable Service Center control testing results in appropriate format.	0.7	280.00	196.00
02/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client and K. McCoy re: Foreign exchange settlement of hedges	1.2	270.00	324.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed preliminary B-stock analysis as it relates to account 2400 at Delphi Products and Service Solutions	0.6	240.00	144.00
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed up on getting copies of the 2005 Board of Director meeting minutes	0.3	390.00	117.00
02/07/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Formatted and reviewed the report for the journal entry lines for account 1816	0.6	280.00	168.00
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed the purpose of journal entries K9474 and K9475 with Delphi Steering division staff	1.1	240.00	264.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed repair and maintenance expense testing with K. Ferrer, Manager	0.3	240.00	72.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reconciled fixed assets additions detail and depreciation for the fourth quarter	2.4	240.00	576.00
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in discussion with T. Termine, Cost Accounting regarding SAS 99 third quarter and fourth quarter entries testing	1.0	280.00	280.00
02/07/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created request list for expenditure and asset independent testing	1.4	280.00	392.00
02/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared memo documenting discussions with Delphi Steering sales personnel	0.9	270.00	243.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the application control scoping and summary memo	1.1	480.00	528.00
02/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/7/06 for the Delphi Sarbanes-Oxley procedures	0.7	525.00	367.50
02/07/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed audit procedures on updated Delphi Thermal and Interior accounts receivable allowance	2.7	270.00	729.00
02/07/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created request list for treasury cycle business process testing	0.9	280.00	252.00
02/07/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated adequacy of Delphi Thermal and Interior prepayments to vendors based on procedures performed by Delphi Headquarters	1.1	270.00	297.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested elimination of sales and cost of sales entries for understatement	0.6	240.00	144.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed status of legal claims with L. Jones, Assistant Finance Director	1.0	240.00	240.00
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed the Contract Management testing to ensure all revenue recognized meets corporate policy	2.2	280.00	616.00
02/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly business process status meeting with A. Kulikowski and J. Volek	1.0	525.00	525.00
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final workpapers for Steering division investments accounts	1.4	240.00	336.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed inventory price testing, obtaining purchase orders and proof of payment with K. Ferrer and M. Brenman	0.8	250.00	200.00
02/07/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed audit committee discussion points with B. Plumb and J. Aughton	0.9	650.00	585.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed inventory fluctuations in account 2400	1.4	240.00	336.00
02/07/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and updated to the consolidated open items list	2.1	440.00	924.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with K. Wallace re: Delphi Products and Services inventory testing requests	0.7	240.00	168.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed fourth quarter fluctuation analysis	2.1	250.00	525.00

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02/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed model audit program documentation for intangible asset section for Delphi Steering	2.4	270.00	648.00
02/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended discussion re: application controls with A. Kulikowski and T. Bomberski	1.3	480.00	624.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Meeting with L. Tropea to discuss SOD Conclusion memo	0.5	650.00	325.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed staff scheduling issues with L. Tropea	0.5	650.00	325.00
02/07/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed accrued expenses section at interim	3.2	390.00	1,248.00
02/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented explanations of operations testing results at Delphi Product and Service Solutions	2.4	270.00	648.00
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpaper to document initial thoughts on the 2005 audit summary memo	1.1	390.00	429.00
02/07/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided for Delphi Thermal and Interior fourth quarter sales and returned material authorizations	1.7	270.00	459.00
02/07/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed status of Saginaw testing.	0.6	650.00	390.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: application control testing	0.6	480.00	288.00
02/07/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed inventory price testing for the Delphi Thermal and Interior division	2.8	270.00	756.00
02/07/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a call with B. Plumb and M. Crowley regarding agenda for Feb. 13 audit committee meeting.	1.0	650.00	650.00
02/07/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax calculation and adjustments for foreign units with issues as selected from 'Tax Rates by Country' schedule	3.5	390.00	1,365.00
02/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in the application control meeting with A. Kulikowski and T Bomberski	0.7	525.00	367.50
02/07/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Journal Entry Testing for first quarter	2.5	200.00	500.00
02/07/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed the CHC joint venture account for Thermal and Interior with G. Stevens regarding the income calculations.	0.9	200.00	180.00
02/07/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Created a summary showing analytical information related to the changes in the status of open items per division to track the progress of the project	0.5	290.00	145.00
02/07/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared interim balances to final 12/31/05 balances for other liabilities on Accrued Liabilities leadsheet and analyzed variances.	2.0	200.00	400.00
02/07/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis inventory valuation calculations and quantified the error rate	1.5	440.00	660.00
02/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared impairment rollforward for property, plant and equipment for 2005 audit for Energy & Chassis	1.4	200.00	280.00
02/07/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed Energy and Chassis inventory standard costing with S. Szalony and D. Williams	1.2	650.00	780.00
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open item list for D. Vogel, Accounts Receivable	0.5	280.00	140.00
02/07/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussed with B. Plumb, S. Simpson, S. VanArsdell, J. Aughton, M. Crowley and J. Swormstedt re: audit committee meeting to be held February 13	1.0	670.00	670.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed internal control workpapers relating to change control within the general computer control environment	0.5	650.00	325.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: Zoyto (agent) inventory valuation	0.6	240.00	144.00
02/07/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared inventory review notes	2.9	390.00	1,131.00
02/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed repairs and maintenance expense for 2005 with E. Hoch for Energy & Chassis	1.1	200.00	220.00

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02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented fixed asset procedures and results of analytic calculations and review	1.8	240.00	432.00
02/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding open questions relating to operations testing at Delphi Product and Service Solutions	2.6	270.00	702.00
02/07/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized wire room testing results and provided them for review	3.6	200.00	720.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the Control Audit Tool upload templates for application controls with S. Potter	0.7	480.00	336.00
02/07/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created expenditure service center reference template describing all testing references to the service center	0.7	280.00	196.00
02/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed documentation received from J. Fortuno pertaining to Dayton	1.2	280.00	336.00
02/07/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined scope and plan of testing for vendor deposit testing	3.2	390.00	1,248.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed open issues summary prepared by L. Tropea	0.5	650.00	325.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to status voice mail messages	0.2	650.00	130.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: Revenue recognition of inventory at year end	0.5	240.00	120.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering other asset workpapers	1.2	490.00	588.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Contacted the Delphi individuals within the Treasury Department to set up internal control testing and interviews	0.7	480.00	336.00
02/07/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the annual capital expenditures budget to determine if significant capital expenditures were being made on plant that were impaired	0.7	440.00	308.00
02/07/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested Accrued Liabilities warranty on leadsheet for 12/31/05.	0.3	200.00	60.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Starr and discussed elimination of sales and profit testing	0.4	240.00	96.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with D. Langford re: assets transferred from Energy and Chassis	0.4	240.00	96.00
02/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created detailed request list and status update for Financial Reporting, Inventory, and Safeguarding of Assets control activities	2.1	280.00	588.00
02/07/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed inventory price testing, obtaining purchase orders and proof of payment with M. Brenman, Audit Senior and W. Tang, Staff	0.8	390.00	312.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed workpaper 5455 re: price testing	0.8	250.00	200.00
02/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response received from J. Erickson related to tax holidays	0.2	525.00	105.00
02/07/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared summary of current issues or concerns for consideration as discussion items at audit committee meeting	1.8	650.00	1,170.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in the application control meeting with A. Kulikowski and T. Bomberski	0.7	480.00	336.00
02/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Hyperion applications, section application support	3.6	525.00	1,890.00
02/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Thermal and Interior	1.2	480.00	576.00
02/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding subsequent operations detailed selection requests at Delphi Product and Service Solutions	2.7	270.00	729.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry, H. Bramer, M. Starr to discuss status of the outstanding requests and to introduce M. Stamenkovic	0.5	240.00	120.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the inventory and revenue cycle benchmarking analysis for the Headquarters trial balance	0.6	480.00	288.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the application control references within the divisional audit files	2.2	480.00	1,056.00
02/07/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and updated independent test program for Saginaw revenue.	3.6	390.00	1,404.00

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02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and discussed documentation of explanations for other expense and income testing with M. Brenman	0.6	280.00	168.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: international reliance on the SAP application audit	0.4	480.00	192.00
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed up on legal items based on review of the legal report and meeting with J. Papelian	2.4	390.00	936.00
02/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Made changes to reliance testing memo based on review notes received	0.4	280.00	112.00
02/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed model audit program documentation for warranty and accrued liabilities for Delphi Steering as of year end	3.7	270.00	999.00
02/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared and documented information from SAP System report for 2005 audit of Energy & Chassis	3.3	200.00	660.00
02/07/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Follow-up with K. Crafte (client) and S. Draper re: legal interpretation of escheatable funds post petition and purchase order supporting inventory price, respectively	0.5	440.00	220.00
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open notes from SAS 99 third quarter and fourth quarter testing	0.5	280.00	140.00
02/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed rollforward testing for Saginaw division	0.3	480.00	144.00
02/07/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared agenda for D&T internal discussion of audit committee meeting to be held February 13	1.9	650.00	1,235.00
02/07/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Researched post capitalization on SAP for several Thermal and Interior property selections to recalculate the accumulated depreciation.	3.9	200.00	780.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on the fourth quarter fluctuation analysis for other depreciation expense	0.5	250.00	125.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering accrued liability workpapers	2.3	490.00	1,127.00
02/07/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated design of open items list for 2/7/2006	2.6	290.00	754.00
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed variances in Inventory accounts with Delphi Steering division staff	0.4	240.00	96.00
02/07/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented non-productive inventory selections for date of last consumption for Energy and Chassis inventory testing	1.8	240.00	432.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering audit status re: receivables and payables	1.1	490.00	539.00
02/07/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and met with L. Marion and J. Aughton regarding open accounting and auditing items	0.6	650.00	390.00
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final workpapers for Steering division inventory accounts	1.8	240.00	432.00
02/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with J. Tomas regarding inventory final audit procedures at Delphi Product and Service Solutions	0.4	270.00	108.00
02/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Hyperion applications, section information security	3.9	525.00	2,047.50
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read accounting memo on Denso Negotiations	0.4	390.00	156.00
02/07/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made additional selections for testing the allied imbalance as recorded by Energy and Chassis as of 12/31/2005	2.9	240.00	696.00
02/07/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented non-productive inventory by plant analytical comparing 3/31/2005 versus 12/31/2005 as adjusted for cycle counts	1.3	240.00	312.00
02/07/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested Other Assets final leadsheet numbers for 12/31/05.	1.3	200.00	260.00
02/07/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with G. Chopko re: reclassification of accrued liabilities	0.5	200.00	100.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails regarding status of testing activities in Europe	0.5	650.00	325.00
02/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process fieldwork	1.0	480.00	480.00

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02/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented re-performance testing for Inventory cycle	3.8	280.00	1,064.00
02/07/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in planning meeting with V. Ziemke for Saginaw revenue.	2.2	390.00	858.00
02/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of tax rates by country schedule with A. Miller and D. Moyer	0.3	525.00	157.50
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering equity and debt workpapers	0.4	490.00	196.00
02/07/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on equity income testing for Packard's minority joint ventures	2.7	240.00	648.00
02/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with T. Pope re: fluctuation in the separation and layoff accounts for Delphi Steering	0.5	270.00	135.00
02/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared and met with manufacturing finance manager and C. Alsager re: tying SAP system reports to Hyperion balances	1.4	200.00	280.00
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with D. Vogel, Accounts Receivable and reviewed open item list	0.4	280.00	112.00
02/07/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed initial rollforward analysis for all cycles	3.2	280.00	896.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with M. Stamencokiv Journal entry related to scrap	0.4	250.00	100.00
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed journal entry testing for third and fourth quarter of current year with M. Brenman	0.4	280.00	112.00
02/07/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back ups of the 2004 and 2005 audit files	0.7	100.00	70.00
02/07/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of Delphi Product and Service Solutions testing.	0.5	650.00	325.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed life contract related to price testing	0.6	250.00	150.00
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Income Expense testing to tie out entry EWE07.	1.0	280.00	280.00
02/07/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created request list for employee cost business cycle testing	0.9	280.00	252.00
02/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed construction work in progress proposed adjustment with fixed asset manager and fixed asset analyst for Energy & Chassis	0.4	270.00	108.00
02/07/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Obtained explanations for fluctuation in current year versus prior year in other liabilities on Accrued Liabilities leadsheet.	0.5	200.00	100.00
02/07/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Adjusted documentation re: 321 forms for disbursement services	2.5	200.00	500.00
02/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi questions re: Deloitte identified deficiencies	2.5	480.00	1,200.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in discussion with J. Urbaniak re: audit approach for rate by country analysis	0.3	490.00	147.00
02/07/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued documenting inventory price testing of raw materials contract support for Energy and Chassis	3.9	240.00	936.00
02/07/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in a planning call with B. Plumb re 2/13/06 audit committee meeting	1.3	620.00	806.00
02/07/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed outstanding items with J. Lowry, H. Bramer, and M. Starr	0.5	200.00	100.00
02/07/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Contacted with J. Anbumani for the status for fourth quarter journal entry files	0.2	280.00	56.00
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed variances for the worldwide Steering division with Delphi Steering division staff	0.8	240.00	192.00

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02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented a memo re: Zoyto issues discussed with client and J. Badie	0.9	240.00	216.00
02/07/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared warranty interim review notes from manager.	0.5	200.00	100.00
02/07/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized cash and marketable securities confirmations received along with control copies	1.1	200.00	220.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering audit status re: rebate testing	0.3	490.00	147.00
02/07/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed with S. Coulter, S. Simpson, S. VanArsdell, J. Aughton, M. Crowley and J. Swormstedt re: audit committee meeting to be held February 13	1.1	650.00	715.00
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and discussed the status of Thermal and Interior audit	2.9	390.00	1,131.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed fourth quarter global fluctuation by reviewing emails forwarded by S. Reinhart	2.9	250.00	725.00
02/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Pulled data from Hyperion for S. Zmuda	0.4	280.00	112.00
02/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Analyzed international deficiencies for trends to identify more significant deficiencies	2.1	525.00	1,102.50
02/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Downloaded latest documentation for Hewlett Packard from SharePoint	0.4	280.00	112.00
02/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax rates by country schedule with A. Miller and made selections for units for audit	0.7	525.00	367.50
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts receivable workpapers for Delphi Steering division	1.6	240.00	384.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in discussion with J. Urbaniak re: Singapore deferred question	0.3	490.00	147.00
02/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Bittner re: General Motors sales contracts and fluctuations in volumes during 2005	1.7	270.00	459.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing as required by D&T Detroit for 2/7/06	0.6	240.00	144.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed preliminary excess and obsolete analysis as it relates to account 2400 at Delphi Products and Service Solutions	0.7	240.00	168.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to staff scheduling emails	0.5	650.00	325.00
02/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re foreign exchange settlements with A. Bacarella for Delphi Headquarters	1.2	200.00	240.00
02/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in segregation of duties status call T. bomberski	0.3	525.00	157.50
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes and supporting documents from meeting with H. Bramer	0.7	280.00	196.00
02/07/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed testing to be performed for the restatement entries with M. Brenman, Senior	0.5	200.00	100.00
02/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed commodity selection workbooks and prepared questions for the client	2.2	270.00	594.00
02/07/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed final reports submitted for France, Germany & Spain	3.5	390.00	1,365.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the manual controls within the application control testing	0.7	480.00	336.00
02/07/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared outline for meeting with management re: audit committee meeting to be held February 13	1.4	650.00	910.00
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for legal meeting with J. Papelian	1.3	390.00	507.00
02/07/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed business process workpaper issues (level of documentation by management) to support Steering audit	1.3	525.00	682.50
02/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/7/06	1.1	270.00	297.00

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02/07/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued analyzing differences between 10/31/05 report and prior reports re: review of 142 valuation analysis conducted by Delphi	1.4	375.00	525.00
02/07/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on accrued liabilities pre and post petition analysis	3.0	200.00	600.00
02/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Manufacturing Finance Manager re: explanation of SAP balances to Hyperion	0.2	270.00	54.00
02/07/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed repair and maintenance expense testing with M. Brenman, Audit Senior	0.3	390.00	117.00
02/07/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 'Tax Rates by Country' schedule with J. Urbaniak and made selections of units for testing	0.7	390.00	273.00
02/07/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with K. McCoy re: repair and maintenance expense testing procedures for 2005 Energy and Chassis divisional audit	1.1	240.00	264.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: inventory final audit procedures at Delphi Products and Service Solutions	0.4	240.00	96.00
02/07/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated completeness of selected Allied wire transfers	3.1	200.00	620.00
02/07/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of 'Tax Rates by Country' schedule with D. Moyer and J. Urbaniak	0.3	390.00	117.00
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared confirmation to DaimlerChrysler related to the oral agreement on 2005 cos savings	0.7	390.00	273.00
02/07/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with B. Plumb, D. Williams (client), J. Brooks (client), and A. Renaud (client)	1.0	440.00	440.00
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed the process of transferring accounts receivable from the Steering division to the Delphi Products and Service solutions division with Delphi Steering division staff	0.9	240.00	216.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the walkthrough approach for the Corporate controls with J. Green	0.4	480.00	192.00
02/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Control Audit Tool documentation for correct evidence links	1.9	280.00	532.00
02/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Manufacturing Finance Manager and K. McCoy re: repair and maintenance expense account tie out from SAP to Hyperion.	1.4	270.00	378.00
02/07/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Coordinated audit testing at the Delphi Thermal and Interior division with engagement management	2.9	270.00	783.00
02/07/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Revised the statistical analysis system program for pulling out the journal entry lines of interest for account 1816, sorted by the journal entry lines and provided the summary for the journal entry lines selected	3.5	280.00	980.00
02/07/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared senior notes for final numbers on the Accrued Liabilities warranty balances on leadsheet.	0.3	200.00	60.00
02/07/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and updated open accounting and auditing items listing	1.7	650.00	1,105.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed workpaper status report prepared by C. Snyder	0.5	650.00	325.00
02/07/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented additional findings for extended disability credited service hours from National Benefits Center.	1.5	200.00	300.00
02/07/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed and documented re-performance test results for Saginaw revenue.	2.1	390.00	819.00
02/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: operations and warranty questions for the Delphi Steering division	0.5	270.00	135.00
02/07/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed rolforward of accrued liabilities with H. Bramer	1.2	200.00	240.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed inventory price testing, obtaining purchase orders and proof of payment with K. Ferrer and W. Tang	0.8	240.00	192.00
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles to determine the impact on Delphi 2005 audit	0.4	390.00	156.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed the status of issues documented within the CAT tool	2.0	650.00	1,300.00

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02/07/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Emailed client for outstanding issues regarding journal entries testing	0.5	200.00	100.00
02/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Setup Treasury Process Review meetings and materials needed for review	1.3	280.00	364.00
02/07/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounting guidance re: the presentation of asset impairment	1.0	440.00	440.00
02/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created process memo summarization spreadsheets for corporate head quarters	3.2	280.00	896.00
02/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Sent e-mail to client re: missing 321 forms	0.4	270.00	108.00
02/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues and unresolved items with A. Miller and J. Erickson	1.3	525.00	682.50
02/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated 321 forms compared to wire detail	1.6	270.00	432.00
02/07/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared and reviewed documentation related to potential inappropriate recording of disposal request	1.2	650.00	780.00
02/07/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared received cash confirmations with workpaper 3220B	1.2	200.00	240.00
02/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: commodity account requests with A. Bacarella for Delphi Headquarters	1.1	200.00	220.00
02/07/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax calculation and adjustments for foreign units with issues as selected from tax rates by country schedule	3.5	525.00	1,837.50
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with H. Bramer, Financial Analyst re: Budget and Forecast regarding SAS 99 third quarter and fourth quarter entries testing	1.1	280.00	308.00
02/07/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed the CHC joint venture accounts for Thermal and Interior to tie to the internal CHC statements.	3.2	200.00	640.00
02/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Lewis and J. Deason re: accounting memos and warranty items	0.8	270.00	216.00
02/07/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a status meeting with M. Crowley and L. Marion.	0.9	650.00	585.00
02/07/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed issues regarding property and special tooling testing with M. Brenman, Senior	0.8	200.00	160.00
02/07/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: international reliance on the Hewlett Packard data center audit	0.4	480.00	192.00
02/07/06	PETERSON, JOHN D G	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Determined staffing and needs for next statement and reached out to staff to coordinate.	0.4	500.00	200.00
02/07/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed individual agenda items with J. Aughton and M. Crowley	1.9	650.00	1,235.00
02/07/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed Steering division accounts receivable reconciliations with Delphi Steering division staff	1.1	240.00	264.00
02/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided for accrued expenses for Automotive Holdings Group	3.1	270.00	837.00
02/07/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested other liabilities on Accrued Liabilities leadsheet for 12/31/05.	2.0	200.00	400.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: Zoyto (agent issues) accounting issues	0.3	240.00	72.00
02/07/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed fourth quarter adjustments identified by Company in closing process	3.4	390.00	1,326.00
02/07/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared closed review notes and added documentation re: account receivable interim testing procedures for the Delphi Steering division	1.4	270.00	378.00
02/07/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documents for SAS 99 third quarter and fourth quarter cut off journal entries testing	1.2	280.00	336.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding price validation of invoices at Delphi Product and Service Solutions	2.4	270.00	648.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed testing to be performed for the restatement entries with M. Stamenkovic, Assistant	0.5	240.00	120.00
02/07/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing for Delphi audit	1.5	480.00	720.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed impairment analysis and documentation available with W. Tang, Senior	0.3	240.00	72.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering operations workpapers	0.9	490.00	441.00
02/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented tickmarks for three of the fixed asset selections	1.3	270.00	351.00
02/07/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed 321 forms to wire selections	3.6	270.00	972.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with H. Bramer and discussed equity income entry booked in September for Packard Korea and Daesung	0.7	240.00	168.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Willis re: Circuit City receivable detail and allowance for doubtful accounts	0.8	240.00	192.00
02/07/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created request list for fixed asset independent testing	1.4	280.00	392.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on the fourth quarter flux related to income and equity	1.7	250.00	425.00
02/07/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on analyzing and testing of accumulated translation adjustment related to investment testing	2.4	240.00	576.00
02/07/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Perform analytic recalculation of major fixed asset balances	1.9	240.00	456.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared email to Deloitte Delphi audit teams re: wire room journal entry transfer	0.8	490.00	392.00
02/07/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Spoke to L. Tropea regarding status and the agenda for today	0.3	650.00	195.00
02/07/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding product return accounting at Delphi Product and Service Solutions	0.9	270.00	243.00
02/07/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed detail open audit requests for international locations.	1.2	650.00	780.00
02/07/06	OLMORE, DAVID S	SENIOR MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussed with B. Plumb, S. Simpson, S. VanArsdell, J. Aughton, M. Crowley and J. Swormstedt re: audit committee meeting to be held February 13	1.0	450.00	450.00
02/07/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated review notes on the Product Material's tab of 5455	1.5	250.00	375.00
02/07/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in an audit committee preparation call with B. Plumb, J. Aughton, S. VanArsdell, B. Kueppers, S. Simpson and S. Coulter	1.1	650.00	715.00
02/07/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for expenditure cycle business process testing	2.6	280.00	728.00
02/07/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in a discussion with Delphi Steering operations manager re: Delphi Steering audit status and open items	1.2	490.00	588.00
02/07/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed detail open audit requests for Saginaw, Delphi Product and Service Solutions, Energy, Packard and Steering.	3.5	650.00	2,275.00
02/07/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met and discussed legal matters with J. Papelian, M. Loeb, L. Marion and B. Plumb	1.0	390.00	390.00
02/07/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed headquarter benchmarking analysis with C. Snyder	0.5	280.00	140.00
02/07/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made disposal testing selections and prepared workpaper for property, plant and equipment for 2005 audit for Energy & Chassis	0.8	200.00	160.00
02/07/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed special tools rollforward with fixed asset manager and fixed asset analyst for Energy & Chassis	0.6	270.00	162.00

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02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Made selection of scrap revenue and warranty expense detail selections for the Delphi Steering division as of year end.	0.5	270.00	135.00
02/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated and prepared fixed asset beginning balance testing for 2005 audit of Energy & Chassis	1.5	200.00	300.00
02/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed status of Thermal and Interior audit work	0.5	650.00	325.00
02/08/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 2/13/06 audit committee materials	0.5	620.00	310.00
02/08/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Shanghai Packard control audit tool upload templates	0.7	390.00	273.00
02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed customer return and customer sales selection details	0.9	240.00	216.00
02/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audit procedures applied to sales fluctuation analysis at Delphi Product and Service Solutions	1.9	270.00	513.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with D. Vogel, Accounts Receivables Analyst regarding shipping invoices	0.6	280.00	168.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed pre and post petition supplemental model audit program detailing the procedures to test the split between pre and post petition items for the US divisions.	0.9	270.00	243.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the content of accounting memo regarding Duraswitch licensing agreement obligation and prepared a list of questions for the client	0.8	240.00	192.00
02/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Compared SAP system report to Hyperion balances and updated 2005 audit file for Energy & Chassis	1.6	200.00	320.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed amortization testing for special tooling with M. Stamenkovic, Assistant	0.5	240.00	120.00
02/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed status of audit adjustments for the Thermal and Interior division with E. Creech	0.9	270.00	243.00
02/08/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed documentation requirements with S. Jian	0.2	450.00	90.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with T. Wong, Cost Accounting regarding Reserve testing	0.4	280.00	112.00
02/08/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Obtained explanations for fluctuations and documented comparisons from prior year to current year for other liabilities on the Accrued Liabilities leadsheet for 12/31/05.	0.8	200.00	160.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Evaluated the feasibility of the development of independent expectation of inventory absorption rate based upon conversation with M. Starr	1.0	250.00	250.00
02/08/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed-up with N. Moss re: Delphi's Board of Directors meeting minutes and provided copies to B. Plumb and K. Fleming	0.4	100.00	40.00
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts receivable aging analysis workpapers based on the results of discussions held with Steering division staff	1.4	240.00	336.00
02/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed accounting memos for Delphi Product Systems Solutions division	0.5	490.00	245.00
02/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fixed asset additions testing documents provided by Delphi and entered information into workpapers for 2005 audit of Energy & Chassis	2.1	200.00	420.00
02/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented financial reporting independent testing	2.2	280.00	616.00
02/08/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Shanghai Chassis control audit tool upload templates	1.3	390.00	507.00
02/08/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested the final leadsheet numbers for Accounts Receivable as of 12/31/05	2.0	200.00	400.00
02/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented accounting memo on New York sales and use tax	3.1	390.00	1,209.00
02/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented results of conference call re: New Brunswick plant receiving documents after the physical inventory count.	2.2	240.00	528.00

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02/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed the KDAC joint venture accounts for Thermal and Interior to tie to the internal KDAC statements.	2.9	200.00	580.00
02/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Researched joint venture investment agreements for Delphi Corporation to instruct other divisional teams to obtain proper audit evidence.	1.2	240.00	288.00
02/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued documentation for additional samples received for inventory interim testing	2.4	280.00	672.00
02/08/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the open item list for special tooling.	0.5	200.00	100.00
02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with J. Schmidt and J. Green to test the corporate commodities accounting cycle	1.0	480.00	480.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed K.Urek's email regarding the Chieftain payment and drafted email to G. Naylor	0.9	250.00	225.00
02/08/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on special tooling amortization	3.0	200.00	600.00
02/08/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Checked the possible size for fourth quarter journal entry files and discussed about the alternative plan for running the journal entry testing program	1.5	280.00	420.00
02/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Evaluated the limitation caused by the lack of demographic information available from Europe	1.1	390.00	429.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed other income and expense analysis	3.2	250.00	800.00
02/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed detailed journal entry testing for the fourth quarter 2005	1.1	390.00	429.00
02/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed construction work in process for Energy & Chassis	0.6	200.00	120.00
02/08/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with A. Bacarella re: long term debt testing procedures	1.2	200.00	240.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in a meeting with M. Starr regarding the over/under absorption of inventory variance	0.6	250.00	150.00
02/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Treasury Walkthroughs for Cash Management	3.3	280.00	924.00
02/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized initial rollforward analysis for all cycles	1.6	280.00	448.00
02/08/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared analysis of open items for 2005 audit	1.1	490.00	539.00
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed Inventory variance accounts with Steering division staff	0.9	240.00	216.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed request for signed contract agreements for all Packards joint ventures with H. Bramer	0.3	240.00	72.00
02/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with W. Kwok re: contract management testing review notes	0.5	390.00	195.00
02/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed agreement and other documentation related to Caretool purchase agreement and related accounting issues	0.5	650.00	325.00
02/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Met to discuss worker's compensation testing with M. Crowley, A. Allen and S. Laudermlch	0.3	390.00	117.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented other income and expense detail testing selections for the Delphi Steering division.	0.6	270.00	162.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola and L. McKay re: Dayco warranty reserve detail selections.	0.7	270.00	189.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in a meeting with M. Starr regarding the over/under absorption of inventory variance	0.3	250.00	75.00
02/08/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/8/06 for the Delphi Sarbanes-Oxley procedures	1.0	525.00	525.00

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02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared excerpt of open items list for audit committee meeting	0.3	270.00	81.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed detail provided for account interest expense and related charges, for Automotive Holdings Group	0.3	270.00	81.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared documentation re: ongoing cost expense recorded for Delphi Steering as of year end.	0.6	270.00	162.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Krausneck re: status of audit areas for Delphi Steering division.	0.5	270.00	135.00
02/08/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared interim Accounts Receivable balances to year end and analyzed fluctuations.	2.5	200.00	500.00
02/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/8/2006	2.0	290.00	580.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented the understanding gained during the discussion with C. Zerull and reviewed supporting documentation regarding obligation transactions and the associated accounting memorandums	1.4	240.00	336.00
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts payable accruals with Steering division staff	1.8	240.00	432.00
02/08/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed email attachments for the Final Reports of the Worldwide Audit Instructions and provided to N. Bahan for review	0.8	100.00	80.00
02/08/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated cash workpaper for new documents provided from client re: outstanding checks	2.7	200.00	540.00
02/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Created a summary showing analytical information related to the status of open items per division to enable the client gain a better understanding of the items needed by Deloitte & Touche to complete this assignment	3.9	290.00	1,131.00
02/08/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email and distributed to Delphi Financial Directors re: open items list as of 2/6/06	0.6	100.00	60.00
02/08/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed final draft letter to management regarding 2/13/06 audit committee meeting	0.2	620.00	124.00
02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tied out fixed asset construction in progress to cost summary provided by client	1.4	240.00	336.00
02/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item listing by moving items into proper categories of open, in progress, or ready for manager review.	1.3	240.00	312.00
02/08/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated fluctuations in non-trade accounts receivable	2.4	390.00	936.00
02/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with A. Bacarella and D. Moyer to discuss the status of headquarters audit areas	1.3	390.00	507.00
02/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with A. Renaud (client) to discuss the inventory capitalization adjustment and balance sheet review performed by Energy & Chassis management	1.3	440.00	572.00
02/08/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: discrepancies between marketable securities statements and journal vouchers of the clients	0.7	200.00	140.00
02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the Delphi financial audit substantive control findings	0.6	480.00	288.00
02/08/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process fieldwork for Saginaw division	2.9	480.00	1,392.00
02/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared email to divisional audit teams with instructions for obtaining joint venture investment agreements	0.2	240.00	48.00
02/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with M. Kloss from Energy and Chassis cost department to obtain inventory compilation reports for Flint East and Fitzgerald plants to test physical inventory counts.	0.9	240.00	216.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in a meeting with E. Murre re: the over/under absorption of inventory variance	0.4	250.00	100.00
02/08/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared fourth quarter draft schedule of adjustments for transmittal	3.2	390.00	1,248.00

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02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. Fleming and D. Moyer re: Headquarters audit status update	1.3	270.00	351.00
02/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and mailed 2/7/2006 open items list to senior auditors	0.5	290.00	145.00
02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: IT incentives transfer to pre-petition	0.7	270.00	189.00
02/08/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Generated updated deficiency report for engagement Management	0.8	390.00	312.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with C. Zerull and W. Kwok to discuss the Duraswitch licensing agreement accounting memo and the liability recognition for contracted	0.5	240.00	120.00
02/08/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Revised non-US income tax work papers for analysis of adjustments to income tax expense based on review of income tax package	1.8	390.00	702.00
02/08/06	LAUDERMILCH, STEVEN WILLIAM	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Participated in a call with A. Allen on claim revenue and follow-up call with M. Crowley and K. Fleming	0.5	525.00	262.50
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Accounts Receivable Open item list for D. Vogel	0.4	280.00	112.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated the open item list for Automotive Holdings Group for 2/8/06	0.9	270.00	243.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed inventory cut off testing and related documentation with W. Tang, Senior	0.6	240.00	144.00
02/08/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi e-mail re: Korea, China	0.7	650.00	455.00
02/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and updated accounting memo log for received memos	1.1	490.00	539.00
02/08/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched foreign tax credit calculation rules	1.6	390.00	624.00
02/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed additions and disposal testing with C. Alsager for Energy & Chassis	0.7	200.00	140.00
02/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the open items list to prepare a memo identifying outstanding items	1.5	440.00	660.00
02/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed detailed journal entry testing for the third quarter 2005	1.2	390.00	468.00
02/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed and documented final rollforward procedures on Delphi Thermal fixed asset balances and the transfer to the Automotive Holdings Group	2.7	270.00	729.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K. Ferrer, Audit Manager regarding Reserve open notes	0.4	280.00	112.00
02/08/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Baicheng Packard control audit tool load templates	1.2	390.00	468.00
02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate financial systems "maintaining chart of accounts" process memos	1.8	480.00	864.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional follow up questions from S. Bartberg, Supervisor of Sales administration	0.4	280.00	112.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed expectation for repair and maintenance expense testing with M. Stamenkovic, Assistant	0.5	240.00	120.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed asset acquisition and disposal testing procedures with K. McCoy	0.6	270.00	162.00
02/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with N. Bahan to discuss the revenue recognition criteria for licenses of technology	0.5	440.00	220.00
02/08/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of debit and credit memo process for Saginaw revenue.	3.1	390.00	1,209.00
02/08/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed re-performance testing documentation for Saginaw revenue.	1.4	390.00	546.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed detailed sales testing procedures performed to identify questions and additional request needed from the Delphi Steering personnel.	0.7	270.00	189.00

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02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed a comparison of cost of goods sold to inventory fluctuations to establish a relationship for Delphi Products and Service Solutions	2.5	240.00	600.00
02/08/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted balance of schedules for October and November and supporting documents for team leads	3.2	500.00	1,600.00
02/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Delphi Internal Control Coordinator to discuss status on all open items	0.4	280.00	112.00
02/08/06	STAMENKOVIC, MIOBRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with J. Lowry to discuss special tooling rollforward.	1.0	200.00	200.00
02/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed summary of misstatements entries for current year and prior year carryforward effect with M. Brenman, Audit Senior	0.4	390.00	156.00
02/08/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Changchun Packard control audit tool upload templates	0.9	390.00	351.00
02/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering interim audit workpapers	1.9	490.00	931.00
02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Products and Service Solutions accounts receivable testing at year end	2.3	240.00	552.00
02/08/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared governmental reporting procedures and provided to J. Deluca for review	3.2	75.00	240.00
02/08/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: money market fund, interest income, reporting	0.9	200.00	180.00
02/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Delphi contact L. Briggs to discuss inventory and financial reporting open items	1.2	280.00	336.00
02/08/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared senior review notes from interim testing for other liabilities on the Accrued Liabilities leadsheet.	1.0	200.00	200.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on 5310 Accounts Receivable Combined Leadsheet 9/30/05 related to account 1890	0.7	250.00	175.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Generated a question list for meeting with J. Yuhasz, Cost Accounting - regarding Sales Revenue; Excess and Obsolete Reserve testing	0.5	280.00	140.00
02/08/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed inventory standard costing working papers and discussed approach and results with S. Szalony	2.1	650.00	1,365.00
02/08/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meetings regarding non-US income tax issues and open items with D. Moyer, S. Kihn, J. Erickson, and J. Urbaniak	0.9	390.00	351.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with S. Zmuda to discuss payable account balance detail testing procedures and findings.	0.7	270.00	189.00
02/08/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared an overview of testing procedures for debt and organized documentation	2.6	200.00	520.00
02/08/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Followed up on status of fourth quarter data with J. Anbumani	0.4	450.00	180.00
02/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed information provided by Delphi re: wire room activity	0.4	490.00	196.00
02/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed accounts receivable for Automotive Holdings Group	1.3	200.00	260.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Composed email to team at Electronics & Safety re: Flint clusters warranty reserve	0.2	270.00	54.00
02/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued documentation for additional samples received for inventory independent testing	2.3	280.00	644.00
02/08/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed request list for fixed asset independent testing	3.2	280.00	896.00
02/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the Middle East Battery Company financial statements for differences between the local and United States generally accepted accounting principles	1.8	440.00	792.00
02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tied out fourth quarter additions to supporting detail and cost summary provided by client	1.2	240.00	288.00
02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke re: debt testing and bankruptcy effects on debt	1.2	270.00	324.00
02/08/06	URBANIACK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Revised non-US income tax workpapers for analysis of adjustments to income tax expense based on review of income tax packages	1.8	525.00	945.00

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02/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented Thermal and Interior property selections illustrating the recalculation of the accumulated depreciation.	2.6	200.00	520.00
02/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared and edited discussion points for audit committee meeting	1.5	650.00	975.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with J. Badie, regarding Other income and expense journal entries testing	0.2	280.00	56.00
02/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/7/2006	3.9	290.00	1,131.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared on open notes for Contract Management Testing	0.9	280.00	252.00
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final Inventory price testing workpapers for Steering division	1.8	240.00	432.00
02/08/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Thermal and Interior	1.0	480.00	480.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed purchase orders related to El Paso cut off testing	0.9	250.00	225.00
02/08/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested other liabilities on the Accrued Liabilities leadsheet for 12/31/05.	0.5	200.00	100.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided by general accounting manger for Automotive Holdings Group as requested on the open item list.	1.4	270.00	378.00
02/08/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Gained additional understanding of employee cost procedures related to tracking hourly employee time	1.9	280.00	532.00
02/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Starr, Cost Manager re: absorption variance for Fiscal Year 2005	2.4	390.00	936.00
02/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with B. Kolb and G. Anderson from Automotive Holdings Group division for conference call re: New Brunswick plant receiving documents after the physical inventory count.	0.7	240.00	168.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open item list for Delphi Technologies Inc.	0.6	270.00	162.00
02/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented Delphi Germany pension summary sheet to Watson Wyatt actuary reports.	2.2	200.00	440.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the accounts receivable workpaper	0.4	250.00	100.00
02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the corporate business cycle status tracker based on templates received	0.6	480.00	288.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with H. Bramer to discuss and obtain support for foreign currency exchange rates in relation to investment testing	1.2	240.00	288.00
02/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with J Schmidt to test the corporate commodities accounting cycle	1.0	280.00	280.00
02/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with C. Alsager re: Energy & Chassis open items list of outstanding areas	1.5	440.00	660.00
02/08/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Developed request list for expenditure independent testing	2.4	280.00	672.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/8/06	2.3	270.00	621.00
02/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Treasury Testing for Cash Management	2.7	280.00	756.00
02/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Treasury Testing for Inter Company Loans	1.9	280.00	532.00
02/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the support provided on the restructuring charge	0.4	390.00	156.00
02/08/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax issues at non-US units selected from tax rates by country analysis	2.4	525.00	1,260.00

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02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional information from J. Yuhasa, Cost Accounting regarding Reserve testing	0.3	280.00	84.00
02/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered the immaterial passed on adjusting entries impacting income for 2005 for all entities utilizing SAP	1.7	440.00	748.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided by general accounting manger for Automotive Holdings Group for Flint clusters warranty reserve.	1.5	270.00	405.00
02/08/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with R. Favor re: Questions about provision preparation	1.5	295.00	442.50
02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented fluctuation in consumer electronics inventory for holiday sales	2.1	240.00	504.00
02/08/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Tested and read in the fourth quarter journal entry file for plant 2860 for system application and product in data processing system	0.9	280.00	252.00
02/08/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Verified calculation in Mercer report	2.2	255.00	561.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with C. Zerull, and M. Brenman to discuss the Duraswitch licensing agreement accounting memo and the liability recognition for contract	0.5	280.00	140.00
02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green on the corporate commodities accounting cycle testing	1.0	480.00	480.00
02/08/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Marketable Securities interest testing with additional information provided by the client	3.1	200.00	620.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Yuhasz, Cost Accounting meeting regarding reserves	0.9	280.00	252.00
02/08/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled life-to-date datasets from WBS element runs and confirm integrity of sub-sets	0.8	500.00	400.00
02/08/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtain documentation and gained understanding of business process controls related to expenditures	1.5	280.00	420.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Lowry regarding entries she posted for Cost of Sales testing	0.4	280.00	112.00
02/08/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on special tooling rollforward	3.0	200.00	600.00
02/08/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in segregation of duties status call T. Bomberski	0.7	525.00	367.50
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed audit status with Steering division internal control staff	0.3	240.00	72.00
02/08/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Guangzhou Packard control audit tool upload templates	1.1	390.00	429.00
02/08/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtain documentation and gained understanding of business process controls related to fixed asset	1.2	280.00	336.00
02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie to discuss open notes relating to fixed assets and accounts receivable	0.6	240.00	144.00
02/08/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated interest income on money market funds based on additional information provided by the client	0.8	200.00	160.00
02/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder on the corporate commodities accounting cycle testing	1.0	280.00	280.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed auditing entries received from J. Lowry regarding entries	0.6	280.00	168.00
02/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed staff person's manual and electronic workpapers at Delphi Product and Service Solutions	3.1	270.00	837.00
02/08/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and discussed fixed asset adjustment with D. Moyer	0.3	390.00	117.00
02/08/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed amortization testing for special tooling with M. Brenman, Senior	0.5	200.00	100.00
02/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and evaluated accounting impact of recent Delphi/General Motors articles	1.1	650.00	715.00
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed journal entries selected for journal entry testing with Steering division staff	1.8	240.00	432.00

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02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: status of corporate business cycle testing	0.6	480.00	288.00
02/08/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed various data inquiries to evaluate fixed asset write-down	3.4	390.00	1,326.00
02/08/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing for Thermal and Interior division	1.0	480.00	480.00
02/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed information needed for testing worker's compensation	1.1	390.00	429.00
02/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Delphi contact B. Prueter to discuss inventory open items for scrap	0.6	280.00	168.00
02/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed accounting memos for Steering division	1.4	490.00	686.00
02/08/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed with D. Beverage about Mercer report	0.8	255.00	204.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with Automotive Holdings Group general accounting manager re: open item requests and sub-selections requests for information provided.	1.7	270.00	459.00
02/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared audit questions for Delphi Thermal and Interior sales and cost of sales accounts for M. Madak	2.3	270.00	621.00
02/08/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Checked methodology in Mercer report	3.0	255.00	765.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions regarding property and special tooling testing from M. Stamenkovic, Assistant	0.8	240.00	192.00
02/08/06	URBANIAC, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting regarding non-US income tax issues and open items with D. Moyer, J. Erickson, S. Kihn, and A. Miller	0.9	525.00	472.50
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts receivable reconciliations with Delphi staff	1.2	240.00	288.00
02/08/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated treasury independent testing and cleared review notes	1.3	280.00	364.00
02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of Zoyto receivable in allowance for doubtful accounts	0.4	240.00	96.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed status of open items for Energy & Chassis and Automotive Holdings Group with S. Szalony	1.6	270.00	432.00
02/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed commodities derivatives analysis with A. Barcella	1.1	200.00	220.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K. Ferrer, Audit Manager re: Contract Management testing open notes	0.5	280.00	140.00
02/08/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared workpapers for provision review and follow up on meeting discussions.	2.0	295.00	590.00
02/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the Promotora financial statements for local to United States generally accepted accounting principles differences	1.0	440.00	440.00
02/08/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim responses to questions submitted from Turkey and Czechoslovakia, and Hungary	3.0	390.00	1,170.00
02/08/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Analyzed international deficiencies for trends to identify more significant deficiencies	0.3	525.00	157.50
02/08/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated validation program for testing results for Saginaw revenue.	2.8	390.00	1,092.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Sent follow up email for additional request for testing	0.3	280.00	84.00
02/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Treasury Walkthroughs for Corporate Accounting	0.4	280.00	112.00
02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Developed the internal control testing work program for Treasury commodities process	1.8	480.00	864.00

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02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Sorted out work paper 4115 first quarter and second quarter testing	0.5	280.00	140.00
02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. McCoy re: derivatives final analytic review and sub-account detail	1.1	270.00	297.00
02/08/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed final reports sent from Italy, Argentina and Brazil	3.5	390.00	1,365.00
02/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Treasury Testing for Foreign Exchange	1.2	280.00	336.00
02/08/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Construction in Progress rollforward	2.7	200.00	540.00
02/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fixed asset disposal testing documents provided by Delphi and entered information into workpapers for 2005 audit of Energy & Chassis	1.9	200.00	380.00
02/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented fourth quarter sales selections contracts received and agreed contract price to SAP.	2.4	200.00	480.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Journal entries for Other Income and Expense testing	1.4	280.00	392.00
02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green to test the corporate intercompany loan hedge accounting controls	0.4	480.00	192.00
02/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tested Flint East physical inventory count with plant inventory tag listing	3.4	240.00	816.00
02/08/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for SAP Vega applications - Application Change section	2.0	525.00	1,050.00
02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with K. Wallace re: construction work in progress for Delphi Products and Service Solutions	0.7	240.00	168.00
02/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Identified appropriate buyer of raw materials and communicated follow-up questions for Delphi Thermal and Interior inventory price testing	1.4	270.00	378.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with H. Bramer to discuss various adjusting entries posted in the current year relating to unconsolidated joint ventures	2.2	240.00	528.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed new documents received from D. Vogel, Accounts Receivable	0.8	280.00	224.00
02/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Urbaniak, A. Miller and Delphi re: income tax audit status	1.1	490.00	539.00
02/08/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched different bank accounts for the Thermal and Interior divisions	0.3	200.00	60.00
02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: insurance consolidated journal voucher true-up	0.7	270.00	189.00
02/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed audit committee agenda with L. Marion	0.8	650.00	520.00
02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the treasury walkthrough with J. Schmidt	0.2	480.00	96.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared memo documenting discussions with Delphi Steering sales personnel re: volume and project fluctuations during the year.	1.7	270.00	459.00
02/08/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and reviewed SAS 99 third quarter and fourth quarter entries testing - auditing entries	3.0	280.00	840.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Drafted email with open items and sent to G. Naylor	0.7	250.00	175.00
02/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Searched restatement binders for email related to inappropriate accounting for disposal request	0.9	650.00	585.00
02/08/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process fieldwork	1.0	480.00	480.00
02/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented accounting memo on Denso patent liability	3.2	390.00	1,248.00
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed cost of sales selections with Steering division staff	0.4	240.00	96.00
02/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued documentation for additional samples received for roll-forward testing	2.7	280.00	756.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated audit status points and summary of audit adjustments and findings	3.0	650.00	1,950.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed account detail for accrued accounts payable capital management for the Delphi Steering division.	0.7	270.00	189.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation re: other income and expense accounts for the Delphi Steering division as of 12/31/05.	2.9	270.00	783.00
02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented and reviewed supporting documentation of Microsoft Enterprise contract	1.3	270.00	351.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed summary of misstatements entries for current year and prior year carryforward effect with K. Ferrer, Manager	0.4	240.00	96.00
02/08/06	LANE, CARL S	PRINCIPAL	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed draft of first billing summary and provided comments to J. Peterson	1.0	750.00	750.00
02/08/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Checked and downloaded the journal entry files for quarter for system application and product in data processing system and provided a summary	1.5	280.00	420.00
02/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support provided by general accounting manager for Automotive Holdings Group for accrued expenses.	1.1	270.00	297.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed rollforward testing for investments in minority joint ventures from September until December of current year	0.7	240.00	168.00
02/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed audit procedures on state of New York sales and use tax liability for the Delphi Thermal and Interior division	1.9	270.00	513.00
02/08/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited and discussed D&T agenda for audit committee meeting on February 13	2.6	650.00	1,690.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation re: open items related to accrued expense leadsheet for the Delphi Steering division.	0.5	270.00	135.00
02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: Microsoft Enterprise contract	0.6	270.00	162.00
02/08/06	BEVERAGE, RICHARD M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with X. Cheng to discuss workers compensation self-insurance report	0.8	525.00	420.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Gustin re: sales detail testing selections for the Delphi Steering division.	1.1	270.00	297.00
02/08/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared manager review notes on Other Assets leadsheet for 12/31/05	3.0	200.00	600.00
02/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Delphi contact J. Deason to discuss financial reporting open items	0.3	280.00	84.00
02/08/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: Delphi Products and Service Solutions fixed asset and inventory support	1.2	240.00	288.00
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented findings from discussions with Steering division staff about accounts payable accruals	1.9	240.00	456.00
02/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Selected detail shipments re: core inventory reserve analysis.	0.4	270.00	108.00
02/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented non-productive inventory balance as of 12/31/2005 including adjustments for inventory cycle counts performed in 2005.	3.1	240.00	744.00
02/08/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed property and special tools testing with M. Brenman, Senior	0.8	200.00	160.00
02/08/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files	0.6	100.00	60.00
02/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audit procedures applied to cost of sales selections at Delphi Product and Service Solutions	3.2	270.00	864.00
02/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with J. Schmidt to test the corporate intercompany loan hedge accounting controls	0.6	480.00	288.00

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02/08/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited and discussed with S. VanArsdell increase in scope caused by factors outside of our engagement letter	1.2	650.00	780.00
02/08/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of call long review.	0.5	650.00	325.00
02/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Systems Solutions interim audit workpapers	1.6	490.00	784.00
02/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated status and provided update on open items for Delphi Interior special tooling rebill invoices	2.2	270.00	594.00
02/08/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed fourth quarter global fluctuation analysis	2.9	250.00	725.00
02/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and discussed testing procedures for Thermal and Interior fixed assets	0.4	390.00	156.00
02/08/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the content of accounting memo regarding liability recognition for contracted service personnel due to business loss and prepared a list of questions for the client	1.9	240.00	456.00
02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of IT incentives in accrued liabilities	1.9	270.00	513.00
02/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with S. Reinhart, OAS Manager, re: internal control review procedures for monthly and quarterly review of balance sheet accounts	2.1	390.00	819.00
02/08/06	CLARK, JILL M	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with R.Hoffman to discuss fixed assets and schedule of adjustments	1.9	390.00	741.00
02/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated fixed asset additions testing for 2005 audit of Energy & Chassis	1.2	200.00	240.00
02/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented additional findings for sickness and accident credited service hours from National Benefits Center.	2.1	200.00	420.00
02/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meetings with client regarding accounting issues found in our cost of sales selections at Delphi Product and Service Solutions	2.7	270.00	729.00
02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began review of insurance documents for selections made of premium payments	1.7	270.00	459.00
02/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with W. Kwok re: reserve testing review notes	0.4	390.00	156.00
02/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed headquarters related working papers	2.0	650.00	1,300.00
02/08/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed independent test documentation for Saginaw revenue.	3.4	390.00	1,326.00
02/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Obtained Delphi accounts payable system access	1.2	270.00	324.00
02/08/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: insurance selections and premiums	0.8	270.00	216.00
02/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted communication to participating offices re: risk management program procedures and scheduled a call for a question and answer session	1.2	440.00	528.00
02/08/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Documented for the journal entry testing for Delphi general ledger for third quarter	2.7	280.00	756.00
02/08/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax issues at foreign units selected from 'Tax Rates by Country' schedule	2.4	390.00	936.00
02/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed Payable account procedures and findings with D. Raibusky	0.7	240.00	168.00
02/08/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed expectation for repair and maintenance expense testing with M. Brenman, Senior	0.5	200.00	100.00

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02/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. Fleming and A. Bacarella re: Headquarters update	1.5	490.00	735.00
02/09/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on open items for repair and maintenance testing	0.5	200.00	100.00
02/09/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for 2/13/06 audit committee meeting	0.2	620.00	124.00
02/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted email with list of issues related to our non-US income tax analysis	1.0	390.00	390.00
02/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with the client regarding potential revenue recognition errors made during the audit year at Delphi Product and Service Solutions	2.1	270.00	567.00
02/09/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared tickmark documentation re: reconciliation of accounts used to record prepetition debt and notes payable	1.6	200.00	320.00
02/09/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed e-mail of units preliminarily reviewed by A. Miller	2.1	525.00	1,102.50
02/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Continued documenting Corporate Treasury Testing for Inter Company Loans	3.2	280.00	896.00
02/09/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the documentation for the journal entry testing for Delphi general ledger for third quarter and fourth quarter	1.5	280.00	420.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with T. Nichols, Energy and Chassis receivables department, re: unapplied cash from inventory accrual selections for Shanghai	1.9	240.00	456.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the foreign exchange hedge accounting walkthrough testing	1.6	480.00	768.00
02/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and attended open items status meeting for Delphi Thermal and Interior with D. Greenbury and E. Creech	2.1	270.00	567.00
02/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation for additional samples received for inventory interim testing	3.8	280.00	1,064.00
02/09/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Discussed with J. Anbumani for the problems of uploading the fourth quarter journal entry files	0.3	280.00	84.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions from M. Brenman re: journal entry testing	1.2	280.00	336.00
02/09/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed other income and expense testing based upon additional information provided	2.3	250.00	575.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/9/06	2.8	270.00	756.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Met with L. Tropea to discuss the status of the control testing activities	0.5	650.00	325.00
02/09/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared tickmark documentation re: debt testing	2.2	200.00	440.00
02/09/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Set up spreadsheet to perform independent analysis	1.2	255.00	306.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with M. O'Hare and L. Ackett re: fixed asset journal entry selections for the Delphi Steering division	0.3	270.00	81.00
02/09/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on JV FRR21 testing and requested support from L. Whatley	0.6	200.00	120.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented period costs excluded from the Automotive Holdings Group inventory capitalization analysis.	3.1	240.00	744.00
02/09/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested the numbers on the final leadsheet for Accounts Receivable as of 12/31/05.	2.5	200.00	500.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	SOD Status Update Meeting	1.0	650.00	650.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola and W. Hilger re: General Motors customer agreements and increase in product line year over year for the Steering division	0.4	270.00	108.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Met with D. Toro to provide her with my edits to the SOD status document	0.3	650.00	195.00
02/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed the warranty testing and related warranty supplemental work program	1.2	390.00	468.00

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02/09/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared the statistical analysis system programs to read in the journal entry files for Mexico plants	0.8	280.00	224.00
02/09/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested and tied out other liabilities to support on the leadsheet for Accrued Liabilities as of 12/31/05.	1.0	200.00	200.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed SOD status document prepared by D. Toro	1.0	650.00	650.00
02/09/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched country-specific tax treatment of adjustments included in selected unit local country tax packages	1.1	525.00	577.50
02/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed detailed testing on other income and expenses	1.3	390.00	507.00
02/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed November and December prepetition rollforwards	1.2	270.00	324.00
02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coordinated and gathered information requested by J. Papelian	0.4	390.00	156.00
02/09/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Researched Pacer for relevant case activity and drafted email on same to counsel	0.4	500.00	200.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with K. Ferrer to discuss outstanding sections in the audit as well as performance of staff	0.8	240.00	192.00
02/09/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed current status and planning for audit committee meeting with S. VanArsdell	0.8	650.00	520.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared a documentation on fixed assets disposals authorization discrepancies for Energy & Chassis	0.6	200.00	120.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with T. Flarey, Facilities Manager, re: estimation of environmental liability at Irvine facility of Packard	0.7	240.00	168.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for outstanding issues at the Steering division and benefit liabilities	0.9	270.00	243.00
02/09/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Selected and obtained a sample of non productive receiver reports for November and December for 2005	2.6	280.00	728.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Post SOD status meeting discussion with L. Tropea	0.5	650.00	325.00
02/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Finalized documentation for financial reporting independent testing	0.6	280.00	168.00
02/09/06	LANE, CARL S	PRINCIPAL	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed task descriptions, rates and cover letter for first billing summary	1.0	750.00	750.00
02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read news articles to determine applicability to the audit planning	0.4	390.00	156.00
02/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Delphi contact L. Briggs for follow-up questions regarding inventory status	1.2	280.00	336.00
02/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed the adjustment of inventory capitalization and discussed with J. Brooks (client)	1.0	440.00	440.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed new documents provided by D. Vogel	0.4	280.00	112.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with J. Yuhasz, Cost Accounting regarding Sales Revenue	1.2	280.00	336.00
02/09/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed independent testing re: business process for Saginaw division	2.0	480.00	960.00
02/09/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed fourth quarter global fluctuation by reviewing emails forwarded by S. Reinhart	2.3	250.00	575.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with S. Zmuda re: Steering division update meeting re: testing procedures performed.	0.7	270.00	189.00
02/09/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files	0.8	100.00	80.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the SAS 99 testing for first quarter-fourth quarter.	0.4	280.00	112.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts receivable reconciliations with Steering division staff	1.7	240.00	408.00

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02/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with D. Williams (client), J. Brooks (client), C. Arkwright (client), M. Majewiczski (client), and B. Plumb re: inventory price testing and property, plant, and equipment rollforward analysis	1.0	440.00	440.00
02/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Brenman, Audit Senior, to discuss outstanding sections in the audit as well as performance of staff	0.8	390.00	312.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented other income and expense detail testing procedures performed for the Steering division	0.6	270.00	162.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded account and subaccount balances from Hyperion for headquarters and risk management for commodities for Headquarters and transferred data into workpapers for 2005 audit	2.7	200.00	540.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K. Ferrer, Audit Manager regarding reserve analysis	0.2	280.00	56.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes from meeting with M. Mayle	0.5	280.00	140.00
02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Followed-up and discussed the request for documentation on the legal reserves at the divisions	0.8	390.00	312.00
02/09/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.3	480.00	624.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with M. Mayle regarding detail of entry, workpaper 4116 third quarter-fourth quarter journal entry testing	1.0	280.00	280.00
02/09/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed progress of the global fluctuation testing for year end as well as inventory and accounts receivable with W. Tang, Senior	0.5	240.00	120.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deason re: account payable accruals recorded as of year end for the Delphi Steering division	0.2	270.00	54.00
02/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the audit open items list sent to participating offices and team members	2.0	440.00	880.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared the accrued and intangible workpapers for Delphi Steering for manager review	0.5	270.00	135.00
02/09/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated independent test program for results of credit memo testing for Saginaw revenue.	2.4	390.00	936.00
02/09/06	BEVERAGE, RICHARD M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Mercer workers compensation Actuarial report	2.1	525.00	1,102.50
02/09/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tie out of Delphi derivative net present value workpapers to the supporting documents	1.2	240.00	288.00
02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed partner comments on the draft of the DaimlerChrysler confirmation letter	0.8	390.00	312.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared presentation on open deficiencies for the Delphi executive general computer control update meeting	1.1	480.00	528.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with G. Naylor, Supervisor of Accounts Receivable regarding entry FRR73 SAS 99 entry testing	0.2	280.00	56.00
02/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior outstanding claims, protests filed and customs duties receivable spreadsheets sent from J. Kratz, Delphi Tax Staff.	2.6	200.00	520.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for capitalization of inventory accounts for Steering division	1.2	240.00	288.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated workpapers for accounts receivable detail testing selections for Steering division	1.7	240.00	408.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions receivable workpapers	1.9	490.00	931.00
02/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed joint ventures with G. Stevons including CHC and KDS agreements and reconciliation of KDAC joint venture in Hyperion to the internal financial statements.	1.2	200.00	240.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed SAS 99 third quarter and fourth quarter entries testing	1.5	280.00	420.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions equity, cash, debt, and stock compensation workpapers	0.9	490.00	441.00

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02/09/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed and recommended changes to third quarter SAP deliverable	0.4	450.00	180.00
02/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed staffing requirements to finish the financial statement audit with M. Brenman, Audit Senior	0.6	390.00	234.00
02/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with A. Bacarella and C. Snyder re: treasury derivative control testing	0.4	280.00	112.00
02/09/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed re-performance business process testing for Saginaw division	2.6	480.00	1,248.00
02/09/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing for all of the requests submitted to the client but not received yet	0.7	250.00	175.00
02/09/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with J. Lowry to discuss additional supporting documentation needed for property and special tooling testing, additionally present at the meeting M. Stamenkovic, Assistant	0.7	240.00	168.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the commodities accounting walkthrough testing	1.0	480.00	480.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with L. Bourassa re: detail sales contracts selected for the Delphi Steering division	1.4	270.00	378.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and discussed with Delphi Product & Systems Solutions finance re: revenue recognition adjustment	0.5	490.00	245.00
02/09/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with F. Nance, Director of Internal Audit to discuss confirmations for inventory price testing	0.7	240.00	168.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed assets disposal testing questions with Delphi fixed asset manager, financial analyst and C. Alsager	0.2	200.00	40.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed asset acquisition procedures for differences in acquisition and capitalization dates with K. McCoy	0.2	270.00	54.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Meeting to discuss the results of the monthly status meeting L.Tropea	0.5	650.00	325.00
02/09/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed audit committee outline with M. Loeb	0.8	650.00	520.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Reserve Testing Calculation	1.1	280.00	308.00
02/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for weekly segregation of duties status meeting with Delphi management	0.7	525.00	367.50
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Read and responded to emails	0.5	650.00	325.00
02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Pulled information requested by partner on the non-reimbursed engineering cost memo	0.7	390.00	273.00
02/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder to test the corporate foreign exchange hedge accounting cycle	0.6	280.00	168.00
02/09/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed staffing requirement to finish financial statement audit for Packard	0.8	240.00	192.00
02/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with E. Sanford (client) re: commodity price fluctuations and impact on inventory valuation	0.5	440.00	220.00
02/09/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with K. Wallace re: construction work in progress for 9/30/05	1.0	240.00	240.00
02/09/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of credit memo process for Saginaw revenue.	3.8	390.00	1,482.00
02/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: construction work in progress reconciliation status	0.2	270.00	54.00
02/09/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/9/2006	3.2	290.00	928.00
02/09/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry and M. Brenman, Senior to discuss special tools amortization.	1.2	200.00	240.00
02/09/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed change in third quarter SAP sample selections with D. Moyer	0.3	450.00	135.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with P. O'Bee re: fixed asset request and outstanding issues for the Delphi Steering division	0.6	270.00	162.00

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02/09/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with J. Lowry and M. Brenman to discuss additional supporting documentation needed for property and special tooling testing	0.7	200.00	140.00
02/09/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Discussed with I. Rosenfeld about the problem in the statistical analysis system program for third quarter selections	0.9	280.00	252.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed final inventory balances with Steering division staff.	0.4	240.00	96.00
02/09/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed inventory standard costing errors with S. Szalony	1.0	650.00	650.00
02/09/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing for 2/9/06	1.4	240.00	336.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Income Expense Testing Workpapers	0.9	280.00	252.00
02/09/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Drafted memo regarding procedures performed related to the review of the fraud files	1.7	650.00	1,105.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with A. Bacarella and J. Green re: treasury derivative control testing	0.4	480.00	192.00
02/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's segregation of duties compensating controls matrix to support significant deficiency from 2004 audit	3.6	525.00	1,890.00
02/09/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated reconciling items in December inventory balances for testing	3.1	390.00	1,209.00
02/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Treasury Testing for Commodities	2.9	280.00	812.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed purchase order support for asset acquisitions with Fixed Asset Manager, Fixed Asset Analysts and K. McCoy	0.2	270.00	54.00
02/09/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process fieldwork	0.8	480.00	384.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented detail testing procedures performed re: revenue contract testing for the Steering division	1.1	270.00	297.00
02/09/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested debt with information collected from client	3.4	200.00	680.00
02/09/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Requested documentation related to unpriced invoice journal entry adjustments	2.4	280.00	672.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green to test the corporate inter-company loan accounting cycle	0.6	480.00	288.00
02/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the inventory capitalization calculation and met with A. Renaud (client) to discuss their supporting calculations	2.0	440.00	880.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Called Delphi contacts re fixed assets disposal testing selections for 2005 audit of Energy & Chassis	0.9	200.00	180.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with A. Renaud, Energy and Chassis finance manager, re: requests to test excess and obsolete inventory reserve amounts	0.3	240.00	72.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Continued reviewing internal control workpaper status report	0.5	650.00	325.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Perkins re: open items and subsequent events noted by the Steering division	0.5	270.00	135.00
02/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented explanations of cost of sales testing results regarding Delphi Product and Service Solutions	3.4	270.00	918.00
02/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: fixed asset schedule reconciling to the ledger	0.3	270.00	81.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented control issues and proposed adjustment to Deloitte summary schedule for the Delphi Steering division	0.7	270.00	189.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the intercompany loan hedge accounting walkthrough testing	0.7	480.00	336.00
02/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for SAP Vega applications - Information operations section	3.0	525.00	1,575.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented proposed adjustment for accumulated other comprehensive income for Energy & Chassis	0.4	270.00	108.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and discussed with Delphi Product & Systems Solutions finance re: Service Parts Operation inventory buyback	0.8	490.00	392.00

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02/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: amended DIP financing	0.3	270.00	81.00
02/09/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with M. McWhorter to discuss status and open items	1.5	390.00	585.00
02/09/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed requested fraud hotline files	3.1	650.00	2,015.00
02/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi open items status tracker for 2/9/06	3.1	270.00	837.00
02/09/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed property accounting roll forward with client	1.1	650.00	715.00
02/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted memo re: the accounting treatment of the Poland factoring agreement	1.5	440.00	660.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Manager, Fixed Asset Analysts and K. McCoy re: clarification on asset acquisition and disposal requests for Energy & Chassis	0.6	270.00	162.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented detail testing procedures performed re: Dayco warranty issue recorded at Delphi Steering	2.5	270.00	675.00
02/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Green and C. Snyder re: derivatives Sarbanes-Oxley process	0.4	270.00	108.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed assets additions testing with C. Alsager for Energy & Chassis	0.2	200.00	40.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed, analyzed and documented the explanation and supporting correspondence received from T. Flarey, Facilities Manger regarding environmental liability for Packard	0.6	240.00	144.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry to discuss special tools amortization; additionally present at the meeting M. Stamenkovic, Assistant	1.2	240.00	288.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions fixed asset workpapers	2.9	490.00	1,421.00
02/09/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Saginaw	1.4	480.00	672.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed property and tooling rollforward with Steering division staff	1.1	240.00	264.00
02/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with J Schmidt to test the corporate foreign exchange hedge accounting cycle	1.3	280.00	364.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Gustin re: sales contract testing follow up questions for the Delphi Steering division	0.4	270.00	108.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open notes Income Expense Testing workpapers	0.8	280.00	224.00
02/09/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated bank confirmation list and prepared a list of missing bank confirmations	0.8	200.00	160.00
02/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the Energy & Chassis fixed asset rollforward schedule and noted the discrepancies	0.5	440.00	220.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/9/06	1.1	270.00	297.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented the Dataware reserve percentage used in the calculation of non-productive inventory excess and obsolete reserve	0.9	240.00	216.00
02/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly segregation of duties meeting with T. Bomberski, A. Bianco, J. Piazza, D. Bayless	1.0	525.00	525.00
02/09/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Continued compilation of life-to-date datasets from WBS element runs and confirm integrity of sub-sets	2.1	500.00	1,050.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the intercompany loan and exposure collection process walkthroughs	0.5	480.00	240.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with B. Kolb, Automotive Holding Group finance manager, re: period costs excluded from inventory capitalization analysis	2.1	240.00	504.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Contract Management Testing	0.4	280.00	112.00

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02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to engagement status voice mail messages	0.5	650.00	325.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional documentation from G. Naylor, Supervisor of Accounts Receivable regarding journal entries testing	0.5	280.00	140.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Yuhasz regarding FR245 entry	0.7	280.00	196.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed staffing schedule for the next two months	0.5	650.00	325.00
02/09/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Recalculated Delphi net present value of derivatives	2.3	240.00	552.00
02/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced certain accrued liability accounts to prepetition rollforward	0.9	270.00	243.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with J Piazza, T. Bomberski, and A Bianco re: executive status update on general computer controls	1.0	480.00	480.00
02/09/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Continued analyzing fourth quarter global fluctuation by reviewing emails forwarded by S. Reinhart based upon new information obtained	2.9	250.00	725.00
02/09/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: construction work in process for 9/30/05	0.8	240.00	192.00
02/09/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed December 2005 and January 2006 fee application with T. Miffleton	0.3	500.00	150.00
02/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented explanations of expense fluctuation testing regarding Delphi Product and Service Solutions	1.3	270.00	351.00
02/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Finalized documentation for Safeguarding of Assets interim testing	3.3	280.00	924.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed journal entries selected for testing with Steering division staff.	0.6	240.00	144.00
02/09/06	PLUMB, BROCK E	PARTNER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed fee submission and discussed with counsel	2.3	650.00	1,495.00
02/09/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with A. Bacarella re: debt testing and open item requests	0.7	200.00	140.00
02/09/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed company's comments on our audit committee agenda with M. Crowley	1.1	650.00	715.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed fee application summary data and provided comments to J. Peterson	0.3	490.00	147.00
02/09/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on 5472B - Inventory Observation Checklist Memorandum - Warren (Plant 10)	2.0	250.00	500.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support for property to tie out to Hyperion reports for Energy & Chassis	2.2	270.00	594.00
02/09/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/9/2006	3.2	290.00	928.00
02/09/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed updated interim testing of other assets	2.6	390.00	1,014.00
02/09/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: Delphi Products and Service Solutions open items list as of 2/9/06	0.3	240.00	72.00
02/09/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on 5471B - Physical Inventory Observation Count Sheet - Warren (Plant 10)	1.2	250.00	300.00
02/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reconciled Thermal and Interior statements of auditing standards 99 journal entry support received from client to the listing of selections to detect any missing or incorrect journal entry pulls.	3.1	200.00	620.00
02/09/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Update foreign exchange testing workpapers	1.8	240.00	432.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared list of open items to test the non-productive inventory reserve percentages of excess and obsolete inventory.	0.9	240.00	216.00

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02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented responses received on questions on corporate audit reports	0.6	390.00	234.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Prepared for monthly status meeting with L.Tropea	0.5	650.00	325.00
02/09/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with D. Sherbin to discuss current status of SEC investigation and give him unusual email for further investigation	1.2	650.00	780.00
02/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated Delphi Interior trial balance and leadsheets without Delphi Safety divisional amounts	3.3	270.00	891.00
02/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with H. Frank to test the corporate inter-company loan accounting cycle	0.7	280.00	196.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded account and subaccount balances from Hyperion for headquarters and risk management for foreign exchange derivatives for Headquarters and transferred data into workpapers for 2005 audit	2.8	200.00	560.00
02/09/06	TOMLINSON, MARC E	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Assisted Data Quality and Integrity (DQI) team with set up of server for data processing	1.0	510.00	510.00
02/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding requests for revenue recognition and detailed sales selections testing at Delphi Product and Service Solutions	1.3	270.00	351.00
02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and reviewed information provided by J. Papelian on General Motors legal matters	0.9	390.00	351.00
02/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of \$20M EDS incentive in accrued liabilities	3.4	270.00	918.00
02/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented the United States Delphi hourly, salary, and SERP pension disclosure summary sheet to Watson Wyatt actuary reports.	3.9	200.00	780.00
02/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed managers' review of workpapers comments for Delphi Product and Service Solutions	2.6	270.00	702.00
02/09/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared governmental reporting procedures and met with J. Deluca	3.7	75.00	277.50
02/09/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and worked on Construction work in progress	2.0	200.00	400.00
02/09/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with B. Murray concerning questions on Delphi Technologies Division contracts and SAS 99 entries.	1.5	390.00	585.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the intercompany loan hedge accounting walkthrough testing	0.5	480.00	240.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed status of SAS 99 journal entry testing procedures	0.4	490.00	196.00
02/09/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with J. Schmidt re: Delphi net present value calculation of derivatives	0.9	240.00	216.00
02/09/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in a planning call with B. Plumb re 2/13/06 audit committee meeting	0.5	620.00	310.00
02/09/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Checked the status of the fourth quarter SAP journal entry file and downloaded the journal entry files for Mexico plants	1.4	280.00	392.00
02/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax calculation and adjustments for foreign units with issues as selected from 'Tax Rates by Country' schedule	3.7	390.00	1,443.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open items list for D. Vogel	0.3	280.00	84.00
02/09/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on year-end balance for accounts 7000 05000 and 8390 0500, and communicated and obtained support from I.Smith	2.0	200.00	400.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Posted proposed adjustment based on extrapolation of error rate to in transit inventory balance to statement of past adjustment worksheet	0.4	240.00	96.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed assets additions and disposal testing selections with Delphi fixed asset manager, financial analyst and C. Alsager	0.6	200.00	120.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fixed assets additions to help recalculate depreciation expense and accumulated depreciation expense for 2005 audit for Energy & Chassis	1.4	200.00	280.00

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02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated archive utility with a detailed listing of binders included in our work papers	0.7	390.00	273.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions regarding journal entry testing to W. Kwok, ERS	1.2	240.00	288.00
02/09/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested other liabilities on the Accrued Liabilities leadsheet for 12/31/05.	1.5	200.00	300.00
02/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation for additional samples received for inventory independent testing	1.3	280.00	364.00
02/09/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained and documented fixed asset business processing testing related to special tooling	1.6	280.00	448.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Extrapolated likely error of in transit inventory that is less than 90 days old based on the known errors discovered.	0.4	240.00	96.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided by Fixed Asset Manager in response to questions on differences between acquisition and capitalization dates.	0.7	270.00	189.00
02/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder to test the corporate inter-company loan accounting cycle	0.3	280.00	84.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions inventory workpapers	1.3	490.00	637.00
02/09/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed December 2005 and January 2006 fee application with J. Peterson	0.3	300.00	90.00
02/09/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed repair and maintenance expense testing and nature of selections with M. Brenman, Senior	1.0	200.00	200.00
02/09/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Obtained and documented fixed asset business processing testing related to acquisitions	1.8	280.00	504.00
02/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/9/2006 for the Delphi Sarbanes-Oxley procedures	1.0	525.00	525.00
02/09/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed pricing documentation and selected sample for testing.	1.8	390.00	702.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented fourth quarter analysis of property and tooling accounts	1.7	240.00	408.00
02/09/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Resolved the "insufficient memory" problem while running the third quarter selections for the plants in SAP data processing system and discussed about moving third quarter data to server 54.	4.0	280.00	1,120.00
02/09/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: outstanding check bank accounts	0.6	200.00	120.00
02/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed fixed asset depreciation recalculation on Delphi Thermal and Interior selections	1.7	270.00	459.00
02/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed the contracts for General Motors cockpit parts with B. Hargreaves to determine the terms for last days sales pay on consumption.	0.7	200.00	140.00
02/09/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed testing of shipping and invoicing process for Saginaw revenue.	3.7	390.00	1,443.00
02/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. Urbaniak	1.3	390.00	507.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested accumulated translation adjustment of foreign currency associated with investment in minority joint venture testing	0.3	240.00	72.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with V. Ziemke re: revenue recognition and contract testing procedures	0.5	270.00	135.00
02/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared audit questions for Delphi Thermal and Interior operating expense accounts for M. Madak	2.1	270.00	567.00
02/09/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and worked on decrease in repair and maintenance expense	3.5	200.00	700.00
02/09/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued updating open items list for 2/9/2006	3.9	290.00	1,131.00

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02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tested Fitzgerald plant physical inventory counts by agreeing the totals Deloitte counted to the totals in the plant inventory report	0.7	240.00	168.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation of proposed adjustment entries in testing workpaper for in transit inventory that is less than 90 days old (5450A)	0.5	240.00	120.00
02/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for SAP Vega applications - Application Change section	3.6	525.00	1,890.00
02/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed open item list for consistency with new format	0.9	240.00	216.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the corporate accounting foreign exchange hedge accounting testing	1.4	480.00	672.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed supporting documentation obtained for inventory testing with W. Tang, Senior	0.3	240.00	72.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed status of Steering interim audit procedures	0.3	490.00	147.00
02/09/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: Delphi Products and Service Solutions open audit questions	1.1	240.00	264.00
02/09/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed audit committee outline with J. Sheehan	0.6	650.00	390.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared analysis of construction work in process setup account for Steering division	1.4	240.00	336.00
02/09/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Requested documentation related fixed asset appropriation request approval	2.5	280.00	700.00
02/09/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on supporting evidence needed for testing of repair and maintenance expense and communicated request to L. Krukowski	0.5	200.00	100.00
02/09/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US items with A. Miller	1.3	525.00	682.50
02/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke re: debt testing questions and open items	0.7	270.00	189.00
02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented accounting memo on the Duraswitch rejected contract	3.3	390.00	1,287.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed repair and maintenance expense testing and nature of selections with M. Stamenkovic, Assistant	1.0	240.00	240.00
02/09/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi net present value calculation and compared to Deloitte and Touche calculation	1.4	240.00	336.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed staffing requirements to finish the financial statement audit with K. Ferrer	0.6	240.00	144.00
02/09/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed client prepared accounting memos and related workpapers	2.8	650.00	1,820.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed internal controls workpaper status report	0.2	650.00	130.00
02/09/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with F. Nance, Director of Internal Audit to discuss obtaining additional purchase orders for inventory price testing, additionally present at the meeting W. Tang, Senior	1.0	240.00	240.00
02/09/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages relating to staff scheduling	0.3	650.00	195.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed policies on delegation of authority for fixed assets disposals and compared this to the fixed assets disposal request forms for Energy & Chassis	1.3	200.00	260.00
02/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with C. Jackson, Delphi Operations, the total actual direct labor hours incurred in Fiscal Year 2005	0.8	390.00	312.00
02/09/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax calculation and adjustments for non-US units with issues as selected from tax rates by country schedule	3.1	525.00	1,627.50
02/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Starr, Finance, re: absorption variance entries and total direct labor hours application for Fiscal Year 2005	1.6	390.00	624.00
02/09/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed spreadsheet and program changes required for third quarter sample selections with S. Jian	0.5	450.00	225.00
02/09/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed rollforward testing for Saginaw division	1.4	480.00	672.00

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02/09/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared questions based on debt information for client	2.1	200.00	420.00
02/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed the Thermal and Interior NAFTA tax refund procedure with J. Klotz to understand the receivable booked.	0.6	200.00	120.00
02/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated detailed open items listing for the client for Delphi Product and Service Solutions	0.7	270.00	189.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green to test the corporate foreign exchange hedge accounting cycle	0.6	480.00	288.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives leadsheet from prior year to assist in preparation of 2005 audit of derivatives for Headquarters	1.2	200.00	240.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accruals for accounts payable with Steering division staff	1.6	240.00	384.00
02/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Finalized documentation for additional samples received for roll-forward testing	1.9	280.00	532.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed support with client to gain an understanding of the information provided for property for Energy & Chassis	0.3	270.00	81.00
02/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Treasury Walkthroughs for Commodities	1.7	280.00	476.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with J. Schmidt and J. Green to test the corporate foreign exchange hedge accounting cycle	1.3	480.00	624.00
02/09/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed revenue control activities re: Saginaw division with D. Ralbusky	0.5	480.00	240.00
02/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched country-specific tax treatment of certain items for units selected for analysis from 'tax rates' by country schedule	3.1	390.00	1,209.00
02/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions payable workpapers	1.4	490.00	686.00
02/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list as of 2/9/06	2.7	270.00	729.00
02/09/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Talked to F. Nance about the price testing for inventory	0.6	250.00	150.00
02/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with Delphi contact M. Periard to discuss inventory change management	0.4	280.00	112.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: Dayco warranty analysis open items and sales contract testing selections	0.3	270.00	81.00
02/09/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt testing procedures and documentation	0.7	200.00	140.00
02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read the October 12, 2005 Board of Director meeting minutes	0.7	390.00	273.00
02/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with W. Kwok, Staff re: reserve analysis	0.2	390.00	78.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed account reconciliations for accumulated other comprehensive income for Energy & Chassis	1.3	270.00	351.00
02/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed issues with fixed assets acquisitions and disposals with C. Alsager for Energy & Chassis	0.5	200.00	100.00
02/09/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed status of SAP fourth quarter data extraction and upload with J. Anbumani	0.2	450.00	90.00
02/09/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Entered triangle loss data and exposure to the shell and checked data for accuracy	1.8	255.00	459.00
02/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed issues with acquisitions and disposal selections with K. McCoy	0.5	270.00	135.00
02/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with H. Frank and J. Green to test the corporate inter-company loan accounting cycle	0.7	480.00	336.00
02/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed Steering division audit status with D. Ralbusky	0.7	240.00	168.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/09/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tied out the Accounts Receivable final leadsheet for 12/31/05 numbers to testing and support for amounts.	4.0	200.00	800.00
02/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with G. Chopko, Delphi Finance re: revenue analytic review	1.4	390.00	546.00
02/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Began drafting close meeting agenda for the Delphi Steering division	0.6	270.00	162.00
02/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed documentation of the review of the Denso patent liability	0.7	390.00	273.00
02/09/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated status of open items on 2/9/06	1.8	390.00	702.00
02/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with A. Renaud (client) and reviewed the inventory capitalization and extraction of part numbers and purchase price variance	2.0	440.00	880.00
02/09/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on SAS 99 third quarter and fourth quarter journal entries testing	0.8	280.00	224.00
02/09/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed employee cost business process testing documentation	1.3	280.00	364.00
02/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with J. Aughton to prepare for his meeting with D. Kolano and B. Thelen	0.7	650.00	455.00
02/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with partners and managers to discuss status and priorities	1.2	650.00	780.00
02/10/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made selections for sundry prepaid balances and sent to client	0.6	270.00	162.00
02/10/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with J. Brooks (client) to discuss remaining Energy & Chassis open requests	1.0	440.00	440.00
02/10/06	TOMLINSON, MARC E	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Assisted Data Quality and Integrity (DQI) team with code efficiency for data processing	1.0	510.00	510.00
02/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed control issues within the CAT tool	1.0	650.00	650.00
02/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized audit procedures surrounding Delphi Thermal and Interior prepetition liabilities	1.7	270.00	459.00
02/10/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation for expenditure business cycle regarding the issuing of debit and credit memos	2.4	280.00	672.00
02/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. Erickson and J. Urbaniak	0.7	390.00	273.00
02/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the United States Delphi PHI 1 pension disclosure summary sheet to Watson Wyatt actuary reports.	1.5	200.00	300.00
02/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched country-specific tax treatment of certain items for units selected for analysis from 'Tax Rates by Country' schedule	3.4	390.00	1,326.00
02/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in a teleconference call with global partners to discuss status of national risk management program and other issues	0.6	650.00	390.00
02/10/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated re-performance test program for testing results.	2.8	390.00	1,092.00
02/10/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Followed up on status of SAP fourth quarter data with J. Anbumani	0.3	450.00	135.00
02/10/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited presentation for the February 13, 2006 Delphi Audit Committee meeting and provided to B. Plumb for review	1.3	100.00	130.00
02/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed auditing procedures on detailed sales transactions at Delphi Product and Service Solutions	2.5	270.00	675.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed open items re: benefit liability testing procedures with S. Kapplar for Delphi headquarters	0.2	270.00	54.00

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02/10/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out prepaid fees for revolver term loan and prepetition term loan	2.6	200.00	520.00
02/10/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented testing for expenditure business cycle related to the creation of purchase orders for indirect purchasing in SAP	2.1	280.00	588.00
02/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Intercompany trades with H. Frank	1.1	280.00	308.00
02/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed independent testing re: business process for Saginaw division	1.0	480.00	480.00
02/10/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed sales selection detail received for Delphi Products and Service Solutions	0.2	240.00	48.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested accumulated translation adjustment of foreign currency associated with investment in minority joint venture testing for Promotora	1.2	240.00	288.00
02/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed status and open items of property and special tooling audit procedures with T. Castle	1.3	270.00	351.00
02/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed client prepared accounting memos and related workpapers	1.5	650.00	975.00
02/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented results of accounts payable testing for Steering Division	1.1	240.00	264.00
02/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed the annual physical inventory process to gain understanding for non-productive inventory	2.8	280.00	784.00
02/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding information needed to test significant operations fluctuations at Delphi Product and Service Solutions	2.1	270.00	567.00
02/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created 2/9/2006 open items list chart for the lead client service partner	0.5	290.00	145.00
02/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated derivatives and consolidated derivatives leadsheets Headquarters	2.4	200.00	480.00
02/10/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the logs and found out the reasons for the errors in running the selections for third quarter	3.6	280.00	1,008.00
02/10/06	BEVERAGE, RICHARD M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with S. Black, Mercer workers compensation Actuary re: backup data for Mercer's 10/31/2005 Reserve Study	0.2	525.00	105.00
02/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed revenue cycle for Dayton shared service center	1.1	480.00	528.00
02/10/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared interim balances to year end balances for Accounts Receivable final leadsheet numbers as of 12/31/05.	1.8	200.00	360.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documentation obtained for testing of repair and maintenance expense with M. Stamenkovic, Assistant	0.2	240.00	48.00
02/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Inquired the client about the process of a monthly or quarterly balance sheet review at Delphi Product and Service Solutions	0.3	270.00	81.00
02/10/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on repairs and maintenance analysis for 2005	2.0	200.00	400.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with A. Bacarella re: Saginaw wire transfer testing procedures	0.5	270.00	135.00
02/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed draft fee submission for October and November	0.8	650.00	520.00
02/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed auditing procedures on detailed cost of sales transactions at Delphi Product and Service Solutions	2.7	270.00	729.00
02/10/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in prioritization meeting with B. Plumb, M. Crowley, J. Aughton, S. Szalony and D. Moyer	1.1	390.00	429.00
02/10/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Checked all the third quarter journal entry files received/missing and sent out a summary and asked for the status for updates	0.8	280.00	224.00
02/10/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Made additional selections for testing of disposal of assets	0.5	200.00	100.00
02/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts receivable workpapers for Steering division	0.3	240.00	72.00